

Deloitte & Touche LLP
200 Renaissance Center, Ste 3900
Detroit, MI 48243-1300
Telephone: 313-396-3900
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Tom Robinson

Independent Auditor to the Debtors

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

RESIDENTIAL CAPITAL, LLC, *et al.*,
Debtors.

Chapter 11

Case No. 12-12020 (MG)

(Jointly Administered)

**SECOND INTERIM FEE APPLICATION OF DELOITTE & TOUCHE LLP FOR
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES AS
INDEPENDENT AUDITOR AND ATTEST SERVICE PROVIDER TO THE DEBTORS
FOR THE PERIOD FROM SEPTEMBER 1, 2012 THROUGH DECEMBER 31, 2012**

Name of Applicant:	Deloitte & Touche LLP
Authorized to Provide Professional Services as:	Independent Auditor
Date of Retention:	Effective <i>Nunc Pro Tunc</i> to May 14, 2012 by Order Entered August 10, 2012
Period for which Compensation and Reimbursement is Sought:	September 1, 2012 through December 31, 2012
Amount of Compensation Sought as Actual, Reasonable, and Necessary	\$ 1,697,678.00
Amount of Expense Reimbursement Sought	\$ -
Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary (100%):	<u>\$ 1,697,678.00</u>

This is the Applicant's Second Interim Fee Application.

MONTHLY FEE APPLICATIONS SERVICED

Date Serviced	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
08/30/12	05/14/12 - 07/31/12	\$ 295,866.00	\$ -	\$ 295,866.00	\$ -
09/05/12	08/01/12 - 08/31/12	\$ 394,717.50	\$ -	\$ 394,717.50	\$ -
10/01/12	09/01/12 - 09/30/12	\$ 420,892.50	\$ -	Pending	
11/01/12	10/01/12 - 10/31/12	\$ 289,111.50	\$ -	Pending	
11/30/12	11/01/12 - 11/30/12	\$ 493,559.50	\$ -	Pending	
01/29/13	12/01/12 - 12/31/12	\$ 493,739.50	\$ -	Pending	
02/27/13	01/01/13 - 01/31/13	\$ 392,667.50	\$ -	Pending	

TOTAL **\$ 2,780,554.00** **\$ -** **\$ 690,583.50** **\$ -**

PRIOR INTERIM FEE APPLICATIONS FILED

Date Filed	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
10/19/2012	05/14/12 - 8/31/12	690,583.50	-	690,583.50	\$ -

CUMULATIVE TIME SUMMARY

For the Period of September 1, 2012 through December 31, 2012

Financial Statement Audit and Related Matters

Professional	Level		Rate	Hours	Fees
Baker, Todd	Partner/Principal		\$365.00	4.3	\$1,569.50
Berlat, Joelle	Director		\$365.00	1.5	\$547.50
Bradfield, Derek	Partner/Principal		\$365.00	6.7	\$2,445.50
Comerford, Rob	Partner/Principal		\$365.00	0.5	\$182.50
De Jager, Bernard	Partner/Principal		\$365.00	1.0	\$365.00
Dehart, Laura	Director		\$365.00	8.6	\$3,139.00
Dudek, Frank	Director		\$365.00	2.0	\$730.00
Ellsworth, Chad	Director		\$365.00	0.4	\$146.00
Freshour, Susan	Partner/Principal		\$365.00	2.5	\$912.50
Herrygers, Sandy	Partner/Principal		\$365.00	40.0	\$14,600.00
Pfeffer, Sandy	Director		\$365.00	0.6	\$219.00
Robinson, Thomas	Partner/Principal		\$365.00	246.7	\$90,045.50
Stevenson, Brad	Partner/Principal		\$365.00	48.3	\$17,629.50
Sunderland, Daniel	Partner/Principal		\$365.00	51.0	\$18,615.00
Treiber, John	Partner/Principal		\$365.00	1.0	\$365.00
Bayer, Ryan	Senior Manager		\$290.00	31.4	\$9,106.00
Berrigan, Michael	Senior Manager		\$290.00	11.6	\$3,364.00
Florence, LaKeisha	Senior Manager		\$290.00	171.2	\$49,648.00
Gaglio, Joe	Senior Manager		\$290.00	142.1	\$41,209.00
Green, Erin	Senior Manager		\$290.00	58.8	\$17,052.00
Kozlowski, Terri	Senior Manager		\$290.00	14.4	\$4,176.00
Reade, Dave	Senior Manager		\$290.00	276.1	\$80,069.00
Skrobosinski, Jim	Senior Manager		\$290.00	8.5	\$2,465.00
Votaw, Steve	Senior Manager		\$290.00	4.6	\$1,334.00
Baciorowski, Peter	Manager		\$265.00	21.2	\$5,618.00
Barker, Jeremy	Manager		\$265.00	9.4	\$2,491.00
Chaushev, Ayhan	Manager		\$265.00	4.0	\$1,060.00
Fischer, Leslie	Manager		\$265.00	13.5	\$3,577.50
Krebsbach, Jessica	Manager		\$265.00	7.2	\$1,908.00
Narula, Lok	Manager		\$265.00	2.0	\$530.00

Petrovski, Biljana	Manager	\$265.00	243.8	\$64,607.00
Psakhis, Olga	Manager	\$265.00	73.7	\$19,530.50
Bunn, Greg	Senior Staff	\$215.00	81.4	\$17,501.00
Lang, Nick	Senior Staff	\$215.00	412.4	\$88,666.00
Ma, Helene	Senior Staff	\$215.00	3.6	\$774.00
Mallak, Ashley	Senior Staff	\$215.00	106.2	\$22,833.00
Medway, David	Senior Staff	\$215.00	279.7	\$60,135.50
Pisani, Jeff	Senior Staff	\$215.00	33.5	\$7,202.50
Rankin, Crystal	Senior Staff	\$215.00	106.5	\$22,897.50
Schaefer, Christine	Senior Staff	\$215.00	14.5	\$3,117.50
Schafka, Christine	Senior Staff	\$215.00	281.1	\$60,436.50
Scudder, Jon	Senior Staff	\$215.00	212.0	\$45,580.00
Wang, Ellen	Senior Staff	\$215.00	11.2	\$2,408.00
Zayas, Marilitza	Senior Staff	\$215.00	42.9	\$9,223.50
Antwan, Juliette	Staff	\$175.00	87.5	\$15,312.50
Beaver, Andrew	Staff	\$175.00	9.7	\$1,697.50
Berdichevsky, Ellina	Staff	\$175.00	8.2	\$1,435.00
Brown, David	Staff	\$175.00	13.3	\$2,327.50
Calhoun, Jamel	Staff	\$175.00	15.5	\$2,712.50
Donatelli, Lauren	Staff	\$175.00	284.4	\$49,770.00
Fioritto, Jennifer	Staff	\$175.00	7.0	\$1,225.00
Goff, Rick	Staff	\$175.00	13.7	\$2,397.50
Han, Jiefu	Staff	\$175.00	30.2	\$5,285.00
Janowski, Wally	Staff	\$175.00	354.8	\$62,090.00
Lazar, Roman	Staff	\$175.00	21.7	\$3,797.50
Lynch, Bryan	Staff	\$175.00	93.1	\$16,292.50
Mondalek, Suzanne	Staff	\$175.00	2.1	\$367.50
Moss, Morgan	Staff	\$175.00	8.5	\$1,487.50
Nealon, Matt	Staff	\$175.00	86.2	\$15,085.00
Nkosi, Swazi	Staff	\$175.00	169.5	\$29,662.50
Palvancho, Shalini	Staff	\$175.00	0.2	\$35.00
Pangrazzi, Michael	Staff	\$175.00	42.8	\$7,490.00
Poisson, David	Staff	\$175.00	12.9	\$2,257.50
Trosper, Dustin	Staff	\$175.00	39.0	\$6,825.00
Tsai, Yi-Cheng	Staff	\$175.00	6.0	\$1,050.00
Wang, Lulu	Staff	\$175.00	38.0	\$6,650.00
York, LaRon	Staff	\$175.00	29.6	\$5,180.00
Zhu, Yan	Staff	\$175.00	4.0	\$700.00
Professional Subtotal :			4,471.5	\$1,041,164.00

Firm Retention

Professional	Level	Rate	Hours	Fees
Petrovski, Biljana	Manager	\$265.00	9.9	\$2,623.50
Professional Subtotal :			9.9	\$2,623.50

Non-Working Travel

Professional	Level	Rate	Hours	Fees
Berdichevsky, Ellina	Staff	\$175.00	17.6	\$3,080.00
Donatelli, Lauren	Staff	\$175.00	21.5	\$3,762.50
Florence, LaKeisha	Senior Manager	\$290.00	10.0	\$2,900.00
Lazar, Roman	Staff	\$175.00	18.7	\$3,272.50
Medway, David	Senior Staff	\$215.00	53.4	\$11,481.00
Nealon, Matt	Staff	\$175.00	27.1	\$4,742.50
Reade, Dave	Senior Manager	\$290.00	34.9	\$10,121.00
Robinson, Thomas	Partner/Principal	\$365.00	16.5	\$6,022.50
Scudder, Jon	Senior Staff	\$215.00	21.5	\$4,622.50
Stevenson, Brad	Partner/Principal	\$365.00	2.4	\$876.00
York, LaRon	Staff	\$175.00	9.0	\$1,575.00
Zayas, Marilitza	Senior Staff	\$215.00	17.5	\$3,762.50
Professional Subtotal :			250.1	\$56,218.00

Preparation of Fee Applications

Professional	Level	Rate	Hours	Fees
Austin, Carisa	Senior Paraprofessional	\$175.00	41.9	\$7,332.50
Jones, Donna	Staff	\$175.00	27.0	\$4,725.00
Robinson, Thomas	Partner/Principal	\$365.00	37.6	\$13,724.00
Professional Subtotal :			106.5	\$25,781.50

Servicing Compliance Services

Professional	Level	Hours
Berdichevsky, Ellina	Staff	384.0
Berman, Eric	Staff	70.7
Bunn, Greg	Senior Staff	0.8
Chaushev, Ayhan	Manager	23.9
Compagnino, Francesco	Staff	50.7
Donatelli, Lauren	Staff	57.6
Ghany, Muhammad	Senior Staff	150.0
Green, Erin	Senior Manager	4.6
Hernandez, Lisa	Senior Manager	72.0
Kain, Heather	Staff	2.1
Krebsbach, Jessica	Manager	19.8
Lang, Nick	Senior Staff	0.7
Lazar, Roman	Staff	118.4
Medway, David	Senior Staff	112.8
Nealon, Matt	Staff	82.0
Petrovski, Biljana	Manager	7.3
Quinlan, Maggie	Senior Staff	53.0
Robinson, Thomas	Partner/Principal	24.4
Sobreiro, Greg	Senior Manager	28.5
Stevenson, Brad	Partner/Principal	13.3
Taylor, Scott	Partner/Principal	1.0
York, LaRon	Staff	27.0
Zayas, Marilitza	Senior Staff	165.3
Professional Total Hours :		1,469.9

Agreed Fixed Fee Billing for September 2012 - December 2012 for Servicing Compliance Services **\$600,000.00**

Less: 50% Non-Working Travel Reduction **(\$28,109.00)**

Total Amount Requested for the period from September 1, 2012 through December 31, 2012 **\$1,697,678.00**

Average Hourly Rate **\$269.14**

CUMULATIVE FEES BY CATEGORY SUMMARY

For the Period of September 1, 2012 through December 31, 2012

Categories	Hours	Fees
2011 Financial Statement Reissuance	260.0	\$75,721.50
2012 Financial Statement Audit	4,103.6	\$939,492.50
2012 Second Quarter Interim Review	5.3	\$1,537.00
2012 Third Quarter Interim Review	102.6	\$24,413.00
Firm Retention	9.9	\$2,623.50
Non-Working Travel	250.1	\$56,218.00
Preparation of Fee Applications	106.5	\$25,781.50
Servicing Compliance Services	1,469.9	\$600,000.00
Fee's Category Subtotal :	6,307.9	\$1,725,787.00
Less: Non-Working Travel Discount		(\$28,109.00)
Total Amount of Fees Requested		\$1,697,678.00

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

RESIDENTIAL CAPITAL, LLC, *et al.*,¹
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Case No. 12-12020 (MG)

(Jointly Administered)

**SECOND INTERIM FEE APPLICATION OF DELOITTE & TOUCHE LLP FOR
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES AS
INDEPENDENT AUDITOR AND ATTEST SERVICE PROVIDER TO THE DEBTORS
FOR THE PERIOD FROM SEPTEMBER 1, 2012 THROUGH DECEMBER 31, 2012**

Deloitte & Touche LLP ("Deloitte & Touche"), independent auditor and attest service provider to Residential Capital, LLC and its debtor subsidiaries, as debtors and debtors in possession (collectively, the "Debtors") in these chapter 11 cases, hereby seeks interim allowance of compensation and reimbursement of expenses pursuant to sections 330 and 331 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Rule 2016-1 of the Local Rules of the United States Bankruptcy Court for the Southern District of New York (the "Local Rules"), for the period commencing September 1, 2012 through and including December 31, 2012 (the "Application Period"). In support of this Application, Deloitte & Touche respectfully represents as follows:

JURISDICTION

1. The Court has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

STATUTORY BASIS

2. The statutory predicates for the relief requested herein are: (i) sections 328, 330 and 331 of the Bankruptcy Code; (ii) Rule 2016 of the Bankruptcy Rules; (iii) Rule 2016-1 of the Local Rules; and (iv) the Compensation Order (as defined below).

BACKGROUND

3. On May 14, 2012 (the “Commencement Date”), each of the Debtors commenced a voluntary case under chapter 11 of title 11 of the Bankruptcy Code. The Debtors are authorized to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. The Debtors’ cases are being jointly administered pursuant to Rule 1015(b) of the Bankruptcy Rules.

4. On July 17, 2012, the Court signed the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* (the “Compensation Order”) [Docket No. 797].

RETENTION OF DELOITTE & TOUCHE

5. On July 25, 2012, the *Debtors’ Application for Entry of an Order Authorizing the Retention and Employment of Deloitte & Touche LLP as Independent Auditor and Attest Service Provider to the Debtors Nunc Pro Tunc to the Petition Date* (the “Retention Application”) [Docket No. 911] was filed.

6. On August 10, 2012, this Court approved Deloitte & Touche’s retention as independent auditor and attest service provider to the Debtors *nunc pro tunc to* Petition Date [Docket No. 1078].

7. In addition to various services to be performed at an hourly rate, Deloitte & Touche agreed to provide services related to Debtors’ servicing compliance reporting requirements according to the proposed compensation agreement (“Fee Structure”) pursuant to the engagement letter between GMAC Mortgage, LLC and Residential Funding Company, LLC and Deloitte & Touche dated April 23, 2012 (“Servicing Compliance Engagement Letter”). Under the agreed Fee Structure and pursuant to the Servicing Compliance Engagement Letter, Deloitte & Touche will be paid a fixed fee of \$1,465,000 of which \$300,000 was billed and paid prior to the Commencement Date. The remainder of this fixed fee

will be billed in accordance with the following billing schedule. The Fee Structure is designed to compensate Deloitte & Touche fairly for the work of its professionals.

<u>Invoice Date</u>	<u>Invoice Amount</u>
July 1, 2012	\$100,000.00
August 1, 2012	\$200,000.00
October 1, 2012	\$200,000.00
November 1, 2012	\$200,000.00
December 1, 2012	\$200,000.00
February 1, 2013	\$165,000.00
March 1, 2013	\$100,000.00

RELIEF REQUESTED

8. By this Application, Deloitte & Touche seeks compensation of 100% of its reasonable and necessary fees incurred, in the amount of \$1,697,678.00. Deloitte & Touche does not seek any reimbursement of expenses for the Application Period. Deloitte & Touche submits this Application in accordance with the Compensation Order. All services for which Deloitte & Touche requests compensation were performed for, or on behalf of, the Debtors.

BASIS FOR RELIEF

9. This Application is the second interim fee application filed by Deloitte & Touche in these cases. In connection with the professional services rendered, by this Application Deloitte & Touche seeks compensation in the amount of \$1,697,678.00. A detailed statement of hours spent rendering professional services to the Debtors, in support of Deloitte & Touche's request of compensation for fees incurred during the Application Period, is attached hereto as Exhibit A. Exhibit A (i) identifies the professionals and paraprofessionals that rendered services in each project category; (ii) describes each service such professional or paraprofessional performed; and (iii) sets forth the number of hours in increments of one-tenth of an hour spent by each individual providing the services. The time expended includes 1,037.3 hours of servicing compliance services provided pursuant to the Servicing Compliance Engagement Letter on a fixed fee basis as described in the Retention Application.

10. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (i) the complexity of these cases; (ii) the time

expended; (iii) the nature and extent of the services rendered; (iv) the value of such services; and (v) the costs of comparable services other than in a case under the Bankruptcy Code.

DECRPTION OF SERVICES RENDERED

11. Deloitte & Touche provides below an overview of the services it rendered as independent auditor and attest service provider to the Debtors during the Application Period. Detailed descriptions of these services, the amount of fees incurred, and the amount of hours spent providing services throughout the Application are also provided in the attached Exhibits.

12. Deloitte & Touche served or advised the Debtors in the following areas throughout the Application Period:

2011 Financial Statement Reissuance

- Applicant performed services in connection with the reissuance of the Debtors' annual consolidated financial statements for the year ending December 31, 2011.

Professional	Hours
Berdichevsky, Ellina	2.1
Brown, David	0.7
Bunn, Greg	1.7
Donatelli, Lauren	1.0
Dudek, Frank	2.0
Fischer, Leslie	0.5
Florence, LaKeisha	60.1
Freshour, Susan	2.5
Gaglio, Joe	4.0
Medway, David	64.9
Mondalek, Suzanne	2.1
Reade, Dave	23.4
Robinson, Thomas	81.5
Scudder, Jon	5.9
Stevenson, Brad	1.6
Sunderland, Daniel	3.0
Wang, Lulu	3.0
Total	260.0

2012 Financial Statement Audit

- Performed financial statement audit and related services in connection with the Debtors' financial reporting requirements, including services in connection with the performance of an independent audit of the Debtors' annual consolidated financial statements for the year ending December 31, 2012.

Professional	Hours
Antwan, Juliette	87.5
Baciorowski, Peter	21.2
Baker, Todd	4.3
Barker, Jeremy	9.4
Bayer, Ryan	30.9
Beaver, Andrew	9.7
Berdichevsky, Ellina	6.1
Berlat, Joelle	1.5
Berrigan, Michael	11.6
Bradfield, Derek	6.7
Brown, David	12.6
Bunn, Greg	64.4
Calhoun, Jamel	15.5
Chaushev, Ayhan	4.0
Comerford, Rob	0.5
De Jager, Bernard	1.0
Dehart, Laura	8.6
Donatelli, Lauren	274.5
Ellsworth, Chad	0.4
Fioritto, Jennifer	7.0
Fischer, Leslie	13.0
Florence, LaKeisha	105.4
Gaglio, Joe	138.1
Goff, Rick	13.7
Green, Erin	58.8
Han, Jiefu	30.2
Herrygers, Sandy	40.0
Janowski, Wally	354.8
Kozlowski, Terri	13.3
Krebsbach, Jessica	7.2
Lang, Nick	412.4
Lazar, Roman	13.7

Lynch, Bryan	93.1
Ma, Helene	1.3
Mallak, Ashley	106.2
Medway, David	196.1
Moss, Morgan	8.5
Narula, Lok	2.0
Nealon, Matt	86.2
Nkosi, Swazi	169.5
Palvancha, Shalini	0.2
Pangrazzi, Michael	42.8
Petrovski, Biljana	243.8
Pfeffer, Sandy	0.6
Pisani, Jeff	33.5
Poisson, David	12.9
Psakhis, Olga	73.7
Rankin, Crystal	106.5
Reade, Dave	220.7
Robinson, Thomas	163.6
Schaefer, Christine	14.5
Schafka, Christine	281.1
Scudder, Jon	193.9
Skrobosinski, Jim	8.5
Stevenson, Brad	45.1
Sunderland, Daniel	48.0
Treiber, John	1.0
Trosper, Dustin	39.0
Tsai, Yi-Cheng	6.0
Votaw, Steve	4.6
Wang, Ellen	11.2
Wang, Lulu	35.0
York, LaRon	29.6
Zayas, Marilitza	42.9
Zhu, Yan	4.0
Total	4103.6

2012 Second Quarter Interim Review

- Applicant performed services in connection with the performance of an independent review of the Debtors' unaudited interim consolidated financial statements for the period ended June 30, 2012.

Professional	Hours
Reade, Dave	5.3
Total	5.3

2012 Third Quarter Interim Review

- Applicant performed services in connection with the performance of an independent review of the Debtors' unaudited interim consolidated financial statements for the period ended September 30, 2012.

Professional	Hours
Bayer, Ryan	0.5
Bunn, Greg	15.3
Donatelli, Lauren	8.9
Florence, LaKeisha	5.7
Kozlowski, Terri	1.1
Lazar, Roman	8.0
Ma, Helene	2.3
Medway, David	18.7
Reade, Dave	26.7
Robinson, Thomas	1.6
Scudder, Jon	12.2
Stevenson, Brad	1.6
Total	102.6

Firm Retention

- Prepared and reviewed documents to submit a new engagement letter for services pursuant to Statement on Standards for Attestation Engagements No. 16.

Professional	Hours
Petrovski, Biljana	9.9
Total	9.9

Non-Working Travel

- This activity category covers all non-working travel time of personnel performing services for the Debtors during the Application Period. Applicant has taken a 50% reduction of these fees.

Professional	Hours
Berdichevsky, Ellina	17.6
Donatelli, Lauren	21.5
Florence, LaKeisha	10.0
Lazar, Roman	18.7
Medway, David	53.4
Nealon, Matt	27.1
Reade, Dave	34.9
Robinson, Thomas	16.5
Scudder, Jon	21.5
Stevenson, Brad	2.4
York, LaRon	9.0
Zayas, Marilitza	17.5
Total	250.1

Preparation of Fee Applications

- Staff for Applicant or its affiliate assisted in the preparation of its August, September, October, and November monthly fee statements.

Professional	Hours
Austin, Carisa	41.9
Jones, Donna	27.0
Robinson, Thomas	37.6
Total	106.5

Servicing Compliance Services

- Performed servicing compliance attestation services in connection with the Debtors' (i) master servicing and primary servicing compliance reporting requirements in accordance with Regulation AB and the Uniform Single Attestation Program, and (ii) compliance reporting requirements in accordance with the U.S. Department of Housing and Urban Development's Audit Guide.

Professional	Hours
Berdichevsky, Ellina	384.0
Berman, Eric	70.7

Bunn, Greg	0.8
Chaushev, Ayhan	23.9
Compagnino, Francesco	50.7
Donatelli, Lauren	57.6
Ghany, Muhammad	150.0
Green, Erin	4.6
Hernandez, Lisa	72.0
Kain, Heather	2.1
Krebsbach, Jessica	19.8
Lang, Nick	0.7
Lazar, Roman	118.4
Medway, David	112.8
Nealon, Matt	82.0
Petrovski, Biljana	7.3
Quinlan, Maggie	53.0
Robinson, Thomas	24.4
Sobreiro, Greg	28.5
Stevenson, Brad	13.3
Taylor, Scott	1.0
York, LaRon	27.0
Zayas, Marilitza	165.3
Total	1469.9

ALLOWANCE OF COMPENSATION

13. **Compensation Sought.** Because of the benefits realized by the Debtors, the nature of services provided, the amount of work done, the time consumed and the skill required, Deloitte & Touche requests that it be allowed, on an interim basis, compensation for the professional services rendered during the Application Period in the sum of \$1,697,678.00.

14. No agreement or understanding exists between Deloitte & Touche and any other nonaffiliated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

CERTIFICATE OF COMPLIANCE AND WAIVER

15. Finally, the undersigned representative of Deloitte & Touche certifies that Deloitte & Touche has reviewed the requirements of Rule 2016-1 of the Local Rules and that the Application substantially complies with that Local Rule. To the extent that the Application does not comply in all

respects with the requirements of Local Rule 2016-1, Deloitte & Touche believes that such deviations are not material and respectfully requests that any such requirement be waived.

WHEREFORE, Deloitte & Touche respectfully requests that the Court: (i) grant it allowance of compensation for professional services rendered to the Debtors during the Application Period in the amount of \$1,697,678.00, which represents 100% of the total compensation for professional services rendered during the Application Period, to the extent not already paid and (ii) grant such other and further relief as is just and proper.

Dated: March 14, 2013
Detroit, Michigan

Respectfully submitted,

/s/ Tom A. Robinson
Deloitte & Touche LLP
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Detroit, MI 48243-1300
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INDEPENDENT AUDITOR AND ATTEST
SERVICE PROVIDER TO DEBTORS AND
DEBTORS IN POSSESSION

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**UNITED STATES BANKRUPTCY COURT
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In re:

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Debtor.

Chapter 11

Case No. 12-12020 (MG)

(Jointly Administered)

**CERTIFICATION UNDER GUIDELINES FOR FEES AND DISBURSEMENTS
FOR PROFESSIONALS IN RESPECT OF SECOND INTERIM FEE
APPLICATION OF DELOITTE & TOUCHE LLP FOR COMPENSATION FOR
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES AS
INDEPENDENT AUDITOR AND ATTEST SERVICE PROVIDER TO THE
DEBTORS FOR THE PERIOD FROM
SEPTEMBER 1, 2012 THROUGH AND INCLUDING DECEMBER 31, 2012**

TOM A. ROBINSON, deposes and says:

1. I am a partner of Deloitte & Touche LLP (“Deloitte & Touche”), which has an office located at 200 Renaissance Center Suite 3900, Detroit, MI 48243. I make this certification in connection with the second interim fee application (the “Fee Application”) of Deloitte & Touche, dated March 14, 2013, in the above-captioned debtors’ (the “Debtors”) chapter 11 cases.
2. I submit this certification with respect to Deloitte & Touche’s compliance with and pursuant to the Court’s General Order M-447, the Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York adopted by the Court on January 29, 2013, and the United States Trustee Guidelines

for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11§ U.S.C. 330 adopted on January 30, 1996 (collectively, and together with the Order to Establish Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered in these cases on July 17, 2012, the “Guidelines”).

3. In compliance with the Guidelines, I hereby certify that:

a. I have read the Fee Application and am familiar with the services for which compensation is being sought that are described therein;

b. To the best of my knowledge, information and belief, the fees and disbursement sought in the Fee Application are in substantial compliance with the Guidelines.

c. The fees and disbursements sought in the Fee Application are billed at rates or in accordance with practice customarily employed by Deloitte & Touche for similar services and generally accepted by Deloitte & Touche’s clients.

d. Deloitte & Touche has not made a profit with respect to the expenses requested in the Fee Application.

e. No agreement or understanding exists between Deloitte & Touche and any other non-affiliated person or persons for the sharing of compensation received or to be received for professional services rendered in or in connection with these cases.

g. Deloitte & Touche has not entered into any agreement with the Office of the United States Trustee, any creditor or any other party in

interest, for the purpose of fixing the amount of any of the fees or other compensation allowed out of or paid from the assets of the Debtors.

h. Copies of the Fee Application were provided to the appropriate parties so that such parties will have ample time to review it in advance of any hearing thereon.

/s/ Tom A. Robinson

Declarant: Tom A. Robinson

Title: Partner

Dated: March 14, 2013

Exhibit A

DETAILED STATEMENT OF FEES SEPTEMBER 1, 2012 THROUGH DECEMBER 31, 2012

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
<i>2011 Financial Statement Reissuance</i>				
09/06/2012				
Florence, LaKeisha	Call with M. Kgil (Fortress), C. Dondzila, T. Robinson, and D. Reade to discuss timing and requirements of the Q3 Nationstar issuances.	\$290.00	0.9	\$261.00
Florence, LaKeisha	Determine discontinued operations reporting requirements related to the Nationstar issuances.	\$290.00	3.8	\$1,102.00
Reade, Dave	Call with M. Kgil (Fortress), C. Dondzila, T. Robinson, and L. Florence to discuss timing and requirements of the Q3 Nationstar issuances.	\$290.00	0.9	\$261.00
Robinson, Thomas	Call with M. Kgil (Fortress), C. Dondzila, D. Reade, and L. Florence to discuss timing and requirements of the Q3 Nationstar issuances.	\$365.00	0.9	\$328.50
Robinson, Thomas	Perform research regarding presentation of ResCap discontinued operations and the reissuance of the historic financial statements.	\$365.00	2.6	\$949.00
09/07/2012				
Florence, LaKeisha	Call with T. Robinson, D. Sunderland, and D. Reade to discuss procedures for reissuance of the ResCap 2011 financial statements.	\$290.00	0.6	\$174.00
Florence, LaKeisha	Prepare workpapers related to the reissuance of the ResCap 2011 financial statements.	\$290.00	3.7	\$1,073.00
Medway, David	Prepare successor auditor letter.	\$215.00	2.6	\$559.00
Medway, David	Prepare management representation letters.	\$215.00	3.1	\$666.50
Reade, Dave	Call with T. Robinson, D. Sunderland, and L. Florence to discuss procedures for reissuance of the ResCap 2011 financial statements.	\$290.00	0.6	\$174.00
Reade, Dave	Update private placement summary memo.	\$290.00	3.4	\$986.00
Robinson, Thomas	Call with D. Reade, D. Sunderland, and L. Florence to discuss procedures for reissuance of the ResCap 2011 financial statements.	\$365.00	0.6	\$219.00
Robinson, Thomas	Review planning procedures for the ResCap/Nationstar September private placement.	\$365.00	1.4	\$511.00
Robinson, Thomas	Draft Nationstar comfort letter for September private placement.	\$365.00	2.6	\$949.00
09/08/2012				
Medway, David	Review draft financial statements.	\$215.00	3.6	\$774.00
09/10/2012				
Florence, LaKeisha	Meet with T. Robinson, D. Medway, and D. Reade to collect comments on ResCap's recasted 2011 financials and other Nationstar transaction coordination.	\$290.00	1.4	\$406.00
Florence, LaKeisha	Clear review notes on the management representation letter for the reissuance of the 2011 ResCap financial statements.	\$290.00	1.5	\$435.00
Florence, LaKeisha	Summarize comments on the recasted ResCap 2011 financial statements to provide to ResCap management.	\$290.00	2.6	\$754.00
Florence, LaKeisha	Review recasted ResCap 2011 financial statements.	\$290.00	5.2	\$1,508.00
Medway, David	Prepare appendix to successor auditor related to restated recap financial statements.	\$215.00	0.9	\$193.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2011 Financial Statement Reissuance

09/10/2012

Medway, David	Meet with T. Robinson, L. Florence, and D. Reade to collect comments on ResCap's recasted 2011 financials and other Nationstar transaction coordination.	\$215.00	1.4	\$301.00
Medway, David	Review ResCap financial statements restated for Mexico discontinued operations.	\$215.00	2.4	\$516.00
Medway, David	Test numbers restated within recap financial statements restated for Mexico discontinued operations.	\$215.00	5.1	\$1,096.50
Reade, Dave	Review update of restated ResCap 2011 financial statements.	\$290.00	1.2	\$348.00
Reade, Dave	Draft agenda and prepare for Nationstar accounting and reporting consultation.	\$290.00	1.2	\$348.00
Reade, Dave	Meet with T. Robinson, L. Florence, and D. Medway to collect comments on ResCap's recasted 2011 financials and other Nationstar transaction coordination.	\$290.00	1.4	\$406.00
Reade, Dave	Prepare private placement summary memo.	\$290.00	2.6	\$754.00
Robinson, Thomas	Review reissued 2011 opinion giving effect to 2012 discontinued operations.	\$365.00	0.4	\$146.00
Robinson, Thomas	Draft comfort letter for Nationstar private placement.	\$365.00	1.1	\$401.50
Robinson, Thomas	Meet with L. Florence, D. Medway, and D. Reade to collect comments on ResCap's recasted 2011 financials and other Nationstar transaction coordination.	\$365.00	1.4	\$511.00
Robinson, Thomas	Review summary documentation for Nationstar private placement and related comfort letter.	\$365.00	1.9	\$693.50
Robinson, Thomas	Review ResCap 2011 financial statements reissuance documentation.	\$365.00	2.4	\$876.00
Robinson, Thomas	Review management representation letters for ResCap 2011 financial statement reissuance.	\$365.00	2.7	\$985.50

09/11/2012

Berdichevsky, Ellina	Perform tie-out of financials for reissuance.	\$175.00	2.1	\$367.50
Brown, David	Continue to test derivative terminations for ResCap.	\$175.00	0.7	\$122.50
Donatelli, Lauren	Meet with T. Robinson, S. Freshour, L. Florence, D. Sunderland, D. Reade, B. Stevenson, D. Medway, and J. Scudder regarding reporting considerations relating to the September Nationstar transaction.	\$175.00	0.4	\$70.00
Donatelli, Lauren	Meet with T. Robinson, L. Florence, D. Sunderland, D. Reade, B. Stevenson, D. Medway, and J. Scudder regarding reporting considerations relating to September Nationstar transaction.	\$175.00	0.6	\$105.00
Florence, LaKeisha	Meet with D. Sunderland, C. Ellsworth, T. Robinson, L. Donatelli, B. Stevenson, D. Medway, J. Scudder, and D. Reade regarding 2012 ResCap audit plan.	\$290.00	0.4	\$116.00
Florence, LaKeisha	Call with C. Dondzila (ResCap), T. Robinson, and D. Reade regarding Nationstar transaction.	\$290.00	0.4	\$116.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2011 Financial Statement Reissuance

09/11/2012

Florence, LaKeisha	Meet with T. Robinson, S. Freshour, D. Sunderland, D. Reade, B. Stevenson, D. Medway, L. Donatelli, and J. Scudder regarding reporting considerations relating to September Nationstar transaction.	\$290.00	0.4	\$116.00
Florence, LaKeisha	Meet with T. Robinson, D. Sunderland, D. Reade, B. Stevenson, D. Medway, L. Donatelli, and J. Scudder regarding reporting considerations relating to September Nationstar transaction.	\$290.00	0.6	\$174.00
Freshour, Susan	Meet with D. Reade, B. Stevenson, L. Florence, D. Sunderland, J. Scudder, D. Medway, L. Donatelli, and T. Robinson regarding reporting considerations relating to September Nationstar transaction.	\$365.00	0.4	\$146.00
Gaglio, Joe	Perform audit planning procedures related to ResCap information technology and internal control.	\$290.00	4.0	\$1,160.00
Medway, David	Meet with T. Robinson, S. Freshour, L. Florence, D. Sunderland, D. Reade, B. Stevenson, L. Donatelli, and J. Scudder regarding reporting considerations relating to September Nationstar transaction.	\$215.00	0.4	\$86.00
Medway, David	Meet with D. Sunderland, C. Ellsworth, L. Florence, T. Robinson, L. Donatelli, B. Stevenson, J. Scudder, and D. Reade regarding 2012 ResCap audit plan.	\$215.00	0.4	\$86.00
Medway, David	Meet with T. Robinson, L. Florence, D. Sunderland, D. Reade, B. Stevenson, L. Donatelli, and J. Scudder regarding reporting considerations relating to September Nationstar transaction.	\$215.00	0.6	\$129.00
Medway, David	Test restated figures within ResCap financial statements restated for Mexico discontinued operations.	\$215.00	4.1	\$881.50
Reade, Dave	Call with C. Dondzila (ResCap), T. Robinson and L. Florence regarding reporting considerations relating to Nationstar transaction.	\$290.00	0.4	\$116.00
Reade, Dave	Complete discontinued operations testing procedures.	\$290.00	0.4	\$116.00
Reade, Dave	Meet with T. Robinson, S. Freshour, L. Florence, D. Sunderland, B. Stevenson, D. Medway, L. Donatelli, and J. Scudder regarding reporting considerations relating to September Nationstar transaction.	\$290.00	0.4	\$116.00
Reade, Dave	Meet with L. Florence, D. Sunderland, T. Robinson, B. Stevenson, D. Medway, L. Donatelli, and J. Scudder regarding reporting considerations relating to September Nationstar transaction.	\$290.00	0.6	\$174.00
Robinson, Thomas	Call with C. Dondzila (ResCap), L. Florence, and D. Reade regarding reporting considerations relating to Nationstar transaction.	\$365.00	0.4	\$146.00
Robinson, Thomas	Meet with D. Reade, S. Freshour, L. Florence, D. Sunderland, B. Stevenson, D. Medway, L. Donatelli, and J. Scudder regarding reporting considerations relating to September Nationstar transaction.	\$365.00	0.4	\$146.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2011 Financial Statement Reissuance

09/11/2012

Robinson, Thomas	Meet with L. Florence, D. Sunderland, D. Reade, B. Stevenson, D. Medway, L. Donatelli, and J. Scudder regarding reporting considerations relating to September Nationstar transaction.	\$365.00	0.6	\$219.00
Robinson, Thomas	Draft comfort letter for Nationstar private placement.	\$365.00	1.4	\$511.00
Robinson, Thomas	Review of ResCap reissuance documentation.	\$365.00	2.0	\$730.00
Scudder, Jon	Meet with D. Reade, S. Freshour, L. Florence, D. Sunderland, B. Stevenson, D. Medway, L. Donatelli, and T. Robinson regarding reporting considerations relating to September Nationstar transaction.	\$215.00	0.4	\$86.00
Scudder, Jon	Meet with T. Robinson, L. Florence, D. Sunderland, D. Reade, B. Stevenson, D. Medway, and L. Donatelli regarding reporting considerations relating to September Nationstar transaction.	\$215.00	0.6	\$129.00
Stevenson, Brad	Meet with D. Reade, S. Freshour, L. Florence, D. Sunderland, J. Scudder, D. Medway, L. Donatelli, and T. Robinson regarding reporting considerations relating to September Nationstar transaction.	\$365.00	0.4	\$146.00
Stevenson, Brad	Meet with T. Robinson, L. Florence, D. Sunderland, D. Reade, J. Scudder, D. Medway, and L. Donatelli regarding reporting considerations relating to September Nationstar transaction.	\$365.00	0.6	\$219.00

09/12/2012

Florence, LaKeisha	Meet with D. Reade and T. Robinson regarding status of procedures related to Nationstar reissuance.	\$290.00	0.7	\$203.00
Florence, LaKeisha	Meet with D. Medway and B. Frank (ResCap) to communicate comments to ResCap on initial draft of ResCap financial statements restated for Mexico discontinued operations.	\$290.00	0.8	\$232.00
Florence, LaKeisha	Perform audit procedures related to the reissuance of the 2011 ResCap financial statements.	\$290.00	1.2	\$348.00
Florence, LaKeisha	Clear review notes on the management representation letters related to the reissuance of the 2011 ResCap financial statements.	\$290.00	2.3	\$667.00
Medway, David	Meet with L. Florence and B. Frank (ResCap) to communicate comments to ResCap on initial draft of ResCap financial statements restated for Mexico discontinued operations.	\$215.00	0.8	\$172.00
Medway, David	Test numbers restated within recap financial statements restated for Mexico discontinued operations.	\$215.00	3.5	\$752.50
Reade, Dave	Meet with L. Florence and T. Robinson regarding status of procedures related to the Nationstar reissuance.	\$290.00	0.7	\$203.00
Robinson, Thomas	Meet with L. Florence and D. Reade regarding status of procedures related to the Nationstar reissuance.	\$365.00	0.7	\$255.50
Robinson, Thomas	Review ResCap Board of Directors meeting minutes.	\$365.00	1.6	\$584.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2011 Financial Statement Reissuance				
09/12/2012				
Robinson, Thomas	Review Nationstar Offering Memorandum.	\$365.00	2.3	\$839.50
Robinson, Thomas	Draft Nationstar comfort letter.	\$365.00	2.3	\$839.50
Scudder, Jon	Review Q2 financial statements in relation to the Nationstar private placement.	\$215.00	3.5	\$752.50
09/13/2012				
Florence, LaKeisha	Review appendix to the successor auditor letter in connection with the reissuance of the 2011 ResCap financial statements.	\$290.00	2.2	\$638.00
Medway, David	Prepare manual tie out of ResCap financial statements restated for Mexico discontinued operations.	\$215.00	1.7	\$365.50
Medway, David	Perform testing of numbers restated within ResCap financial statements restated for Mexico discontinued operations.	\$215.00	4.4	\$946.00
Reade, Dave	Coordinate with Deloitte & Touche SEC Services to complete review of updates to financial statements in association with September Nationstar transaction.	\$290.00	0.2	\$58.00
Reade, Dave	Update private placement summary memo.	\$290.00	0.3	\$87.00
Reade, Dave	Meet with O. Psakhis, N. Lang, B. Naumovska, M. Kuna, T. Fruetel, and D. Czerviski to discuss GATE Application modules in scope for 2012 audit.	\$290.00	0.4	\$116.00
Robinson, Thomas	Draft comfort letter for Nationstar private placement.	\$365.00	1.4	\$511.00
Robinson, Thomas	Review ResCap management representation letters for Nationstar private placement.	\$365.00	2.1	\$766.50
Scudder, Jon	Review the recast financial statements that include discontinued operations.	\$215.00	1.4	\$301.00
09/14/2012				
Bunn, Greg	Perform audit procedures related to discontinued operations disclosures for Mexico in the Q3 ResCap reissuance.	\$215.00	1.1	\$236.50
Florence, LaKeisha	Call with D. Sunderland, D. Reade, and T. Robinson regarding private placement and reissuance of ResCap financial statements.	\$290.00	0.5	\$145.00
Florence, LaKeisha	Prepare summary schedule of deliverables for concurring partner review.	\$290.00	0.6	\$174.00
Florence, LaKeisha	Call with C. Dondzila (ResCap), T. Robinson, B. Stevenson, and D. Reade regarding status of procedures related to Nationstar transaction.	\$290.00	0.6	\$174.00
Florence, LaKeisha	Review the recasted ResCap 2011 financial statements.	\$290.00	3.2	\$928.00
Medway, David	Perform testing of numbers restated within ResCap financial statements restated for Mexico discontinued operations.	\$215.00	2.1	\$451.50
Medway, David	Review manual tie out of ResCap financial statements restated for Mexico discontinued operations.	\$215.00	3.2	\$688.00
Reade, Dave	Perform completion of discontinued operations tie out.	\$290.00	0.3	\$87.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
<i>2011 Financial Statement Reissuance</i>				
09/14/2012				
Reade, Dave	Call with D. Sunderland, L. Florence, and T. Robinson regarding the private placement and reissuance of ResCap financial statements.	\$290.00	0.5	\$145.00
Reade, Dave	Call with C. Dondzila (ResCap), T. Robinson, L. Florence, and B. Stevenson regarding Nationstar transaction.	\$290.00	0.6	\$174.00
Reade, Dave	Coordinate Nationstar deal with Deloitte partners, managers and seniors.	\$290.00	0.7	\$203.00
Robinson, Thomas	Call with D. Sunderland, L. Florence, and D. Reade regarding the private placement and reissuance of ResCap financial statements.	\$365.00	0.5	\$182.50
Robinson, Thomas	Call with C. Dondzila (ResCap), B. Stevenson, L. Florence, and D. Reade regarding Nationstar transaction.	\$365.00	0.6	\$219.00
Robinson, Thomas	Review ResCap awareness letters for preliminary and final offering memorandum.	\$365.00	0.8	\$292.00
Robinson, Thomas	Review ResCap 2011 financial statement reissuance summary memorandum.	\$365.00	2.1	\$766.50
Robinson, Thomas	Draft Nationstar comfort letter for private placement.	\$365.00	2.3	\$839.50
Stevenson, Brad	Call with C. Dondzila (ResCap), T. Robinson, L. Florence, and D. Reade regarding Nationstar transaction.	\$365.00	0.6	\$219.00
09/15/2012				
Robinson, Thomas	Review updated draft of Nationstar Offering memorandum.	\$365.00	1.6	\$584.00
09/16/2012				
Robinson, Thomas	Draft Nationstar comfort letter for private placement.	\$365.00	2.2	\$803.00
09/17/2012				
Florence, LaKeisha	Address review notes on the management representation letter for the reissuance of the 2011 ResCap financial statements.	\$290.00	1.4	\$406.00
Florence, LaKeisha	Review 2011 annual financial statements while compiling comments to provide to ResCap.	\$290.00	2.7	\$783.00
Florence, LaKeisha	Review financial statement tie out for the ResCap 2011 financial statement reissuance.	\$290.00	3.2	\$928.00
Florence, LaKeisha	Call with D. Reade, T. Robinson, C. Dondzila (ResCap), and underwriters counsel for Nationstar regarding due diligence questions in association with the Nationstar issuance.	\$290.00	0.6	\$174.00
Medway, David	Perform compilation of support provided for restated figures within ResCap reissuance.	\$215.00	6.3	\$1,354.50
Medway, David	Perform testing of support provided for restated figures within ResCap reissuance.	\$215.00	5.0	\$1,075.00
Reade, Dave	Call with T. Robinson, L. Florence, C. Dondzila (ResCap), and underwriters counsel for Nationstar regarding due diligence questions in association with the Nationstar issuance.	\$290.00	0.6	\$174.00
Robinson, Thomas	Call with D. Reade, L. Florence, C. Dondzila (ResCap), and underwriters counsel for Nationstar regarding due diligence questions in association with the Nationstar issuance.	\$365.00	0.6	\$219.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
<i>2011 Financial Statement Reissuance</i>				
09/17/2012				
Robinson, Thomas	Prepare for the Nationstar auditors due diligence conference call.	\$365.00	1.5	\$547.50
09/18/2012				
Dudek, Frank	Review of ResCap reissued 2011 financial statements for Nationstar private placement.	\$365.00	2.0	\$730.00
Fischer, Leslie	Perform final review of ResCap reports for Nationstar private placement.	\$265.00	0.5	\$132.50
Florence, LaKeisha	Prepare ResCap reports for final issuance for the Nationstar Private Placement.	\$290.00	1.7	\$493.00
Florence, LaKeisha	Review financial statement tie out for the ResCap 2011 financial statement reissuance.	\$290.00	5.4	\$1,566.00
Freshour, Susan	Perform engagement quality control review for the reissued ResCap 2011 financial statements.	\$365.00	2.1	\$766.50
Medway, David	Perform compilation of support provided for restated figures within ResCap reissuance.	\$215.00	6.1	\$1,311.50
Medway, David	Perform testing of support provided for restated figures within ResCap reissuance.	\$215.00	5.1	\$1,096.50
Reade, Dave	Update subsequent events discussions and document discussions.	\$290.00	1.0	\$290.00
Reade, Dave	Review updates of restated ResCap 2011 and June 2012 financial statements and provide comments.	\$290.00	3.2	\$928.00
Robinson, Thomas	Call with ResCap management to review subsequent events.	\$365.00	0.5	\$182.50
Robinson, Thomas	Review successor auditor letter to be issued in connection with Nationstar private placement.	\$365.00	0.9	\$328.50
Robinson, Thomas	Draft Nationstar comfort letter for the private placement.	\$365.00	1.1	\$401.50
Robinson, Thomas	Review edits to Nationstar Form 8-K, including the ResCap 2011 and Q2 interim reissued financial statements.	\$365.00	2.8	\$1,022.00
Sunderland, Daniel	Provide review comments on commentary for Nationstar private placement and comfort letter.	\$365.00	3.0	\$1,095.00
09/19/2012				
Medway, David	Perform compilation of income tax footnote support within appropriate testing workpapers and inclusion of testing documentation.	\$215.00	2.1	\$451.50
Robinson, Thomas	Finalize Nationstar comfort letter for private placement.	\$365.00	1.3	\$474.50
Robinson, Thomas	Review workpapers for ResCap 2011 financial statement reissuance.	\$365.00	2.4	\$876.00
09/20/2012				
Robinson, Thomas	Review Nationstar bring down comfort letter.	\$365.00	2.8	\$1,022.00
09/21/2012				
Reade, Dave	Identify updated procedures for Nationstar transaction in conjunction with increased pool size.	\$290.00	0.7	\$203.00
Reade, Dave	Call with C. Dondzila (ResCap), J. Nonato (Fortress), and T. Robinson regarding status and timing of Nationstar issuance.	\$290.00	0.5	\$145.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
<i>2011 Financial Statement Reissuance</i>				
09/21/2012				
Robinson, Thomas	Call with C. Dondzila (ResCap), J. Nonato (Fortress), and D. Reade regarding status and timing of Nationstar issuance.	\$365.00	0.5	\$182.50
Robinson, Thomas	Review ResCap bring-down management representation letter.	\$365.00	2.1	\$766.50
09/23/2012				
Robinson, Thomas	Review Nationstar additional issuance workpapers.	\$365.00	2.4	\$876.00
Robinson, Thomas	Review bring down comfort letter.	\$365.00	2.7	\$985.50
09/24/2012				
Florence, LaKeisha	Prepare final comfort and awareness letter for issuance related to the final Nationstar offering memorandum.	\$290.00	1.8	\$522.00
Reade, Dave	Update Nationstar reissuance summary memo.	\$290.00	0.6	\$174.00
Robinson, Thomas	Review bring down comfort letter.	\$365.00	2.4	\$876.00
Robinson, Thomas	Review additional Nationstar issuance workpapers.	\$365.00	3.2	\$1,168.00
09/25/2012				
Florence, LaKeisha	Prepare final comfort Letter for issuance related to the preliminary Nationstar Offering memorandum.	\$290.00	2.1	\$609.00
Robinson, Thomas	Finalize workpaper documentation for Nationstar private placements.	\$365.00	1.7	\$620.50
09/26/2012				
Florence, LaKeisha	Perform audit procedures related to the Nationstar offering memorandum.	\$290.00	0.6	\$174.00
Robinson, Thomas	Review Nationstar additional private placement bring down comfort letter documentation.	\$365.00	3.1	\$1,131.50
09/27/2012				
Robinson, Thomas	Review Nationstar bring down comfort letter documentation.	\$365.00	1.9	\$693.50
09/28/2012				
Florence, LaKeisha	Prepare final comfort for issuance related to the final Nationstar offering memorandum.	\$290.00	1.8	\$522.00
Robinson, Thomas	Finalize Nationstar bring down comfort letter documentation.	\$365.00	2.1	\$766.50
10/08/2012				
Florence, LaKeisha	Prepare final ResCap reissuance workpapers for archive.	\$290.00	1.7	\$493.00
10/09/2012				
Robinson, Thomas	Review final Nationstar private placement workpaper documentation.	\$365.00	2.2	\$803.00
10/10/2012				
Bunn, Greg	Finalize ResCap financial statement reissuance documentation.	\$215.00	0.6	\$129.00
Wang, Lulu	Prepare final ResCap reissuance working papers for archive.	\$175.00	3.0	\$525.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2011 Financial Statement Reissuance				
10/11/2012				
Florence, LaKeisha	Prepare final ResCap reissuance workpapers for archive.	\$290.00	3.5	\$1,015.00
10/12/2012				
Mondalek, Suzanne	Prepare ResCap 2011 annual audit reissuance file for archive.	\$175.00	2.1	\$367.50
Subtotal for 2011 Financial Statement Reissuance:			260.0	\$75,721.50
2012 Financial Statement Audit				
09/03/2012				
Bunn, Greg	Meet with L. Donatelli, L. Florence, and T. Robinson to discuss open items related to agency loan sale gain/loss testing.	\$215.00	0.5	\$107.50
Donatelli, Lauren	Meet with G. Bunn, L. Florence, and T. Robinson to discuss open items related to agency loan sale gain/loss testing.	\$175.00	0.5	\$87.50
Florence, LaKeisha	Meet with L. Donatelli, T. Robinson, and G. Bunn to discuss open items related to agency loan sale gain/loss testing.	\$290.00	0.5	\$145.00
Medway, David	Prepare design documentation of MSR controls.	\$215.00	3.8	\$817.00
Robinson, Thomas	Meet with L. Donatelli, L. Florence, and G. Bunn to discuss open items related to agency loan sale gain/loss testing.	\$365.00	0.5	\$182.50
09/04/2012				
Brown, David	Discuss with E. Wang questions on testing the ResCap derivative terminations and the relevant supporting documents for our selections.	\$175.00	0.8	\$140.00
Brown, David	Test derivative revenue for ResCap.	\$175.00	1.3	\$227.50
Donatelli, Lauren	Complete audit documentation for MSR controls.	\$175.00	1.4	\$245.00
Donatelli, Lauren	Discuss documentation procedures for representation and warranties controls with J. Scudder.	\$175.00	0.5	\$87.50
Florence, LaKeisha	Review work performed to audit the gain/loss recognized on agency transactions.	\$290.00	1.9	\$551.00
Gaglio, Joe	Update presentation material for the integrated audit update discussion with J. Weiner (ResCap CIO).	\$290.00	2.2	\$638.00
Janowski, Wally	Prepare agenda and walkthrough documents for SBO application.	\$175.00	0.6	\$105.00
Janowski, Wally	Review and update statuses of request lists for Quantum and WebSeries.	\$175.00	0.9	\$157.50
Kozlowski, Terri	Discuss ResCap control testing planning with B. Masburn.	\$290.00	0.2	\$58.00
Lang, Nick	Follow-up correspondence with C. Irving and T. Dimant regarding information and technology controls.	\$215.00	0.3	\$64.50
Lang, Nick	Review ResCap database data requests.	\$215.00	0.9	\$193.50
Lang, Nick	Review audit documentation for SBO and LoanServ application data.	\$215.00	1.1	\$236.50
Nkosi, Swazi	Complete initial controls testing for Eclipse application.	\$175.00	0.8	\$140.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
09/04/2012				
Nkosi, Swazi	Complete initial controls testing for Powerseller application.	\$175.00	1.2	\$210.00
Nkosi, Swazi	Complete initial controls testing for QRM and Walt applications.	\$175.00	1.6	\$280.00
Petrovski, Biljana	Review prior year understanding for application walkthroughs occurring on Wednesday 9/5/12.	\$265.00	2.4	\$636.00
Reade, Dave	Prepare ResCap planning memo.	\$290.00	6.6	\$1,914.00
Robinson, Thomas	Perform planning for ResCap 2012 financial statement audit internal control and substantive testing considerations.	\$365.00	1.9	\$693.50
Schafka, Christine	Review prior year testing for Eclipse, Walt, QRM, and Powerseller.	\$215.00	0.9	\$193.50
Schafka, Christine	Prepare for QRM and Powerseller walkthrough meetings.	\$215.00	1.1	\$236.50
Schafka, Christine	Prepare for Eclipse and Walt walkthrough meetings.	\$215.00	1.3	\$279.50
Schafka, Christine	Review prior year testing for information technology security.	\$215.00	0.4	\$86.00
Schafka, Christine	Prepare for information technology security walkthrough meeting.	\$215.00	0.5	\$107.50
Scudder, Jon	Discuss documentation procedures for representation and warranties controls with L. Donatelli.	\$215.00	0.5	\$107.50
Scudder, Jon	Document May 13, 2012 representation and warrant rollforward.	\$215.00	1.2	\$258.00
Wang, Ellen	Contact E. Maddock to set up a time to review questions.	\$215.00	0.2	\$43.00
Wang, Ellen	Discuss with D. Brown questions on testing the ResCap derivative terminations and the relevant supporting documents for our selections.	\$215.00	0.8	\$172.00
09/05/2012				
Dehart, Laura	Perform review of audit documentation for testing mortgage loan receivables.	\$365.00	0.2	\$73.00
Donatelli, Lauren	Perform audit procedures for ResCap 2012 financial statement audit.	\$175.00	4.0	\$700.00
Green, Erin	Review auditing of new ResCap secured debt agreement.	\$290.00	1.9	\$551.00
Herrygers, Sandy	Meet with N. Marano, S. Bradshaw, C. Ngigi, and O. Psakhis to discuss the status of current audit and audit results performed by the internal audit team.	\$365.00	0.4	\$146.00
Janowski, Wally	Meet with C. Schafka to go over testing and controls around the Quantum and WebSeries applications.	\$175.00	0.7	\$122.50
Janowski, Wally	Document controls in workplan for Quantum and WebSeries.	\$175.00	1.2	\$210.00
Krebsbach, Jessica	Prepare ResCap representation and warranties memo.	\$265.00	1.0	\$265.00
Lang, Nick	Observe ResCap SQL database audit data with T. Dimant.	\$215.00	0.2	\$43.00
Lang, Nick	Review ResCap UNIX audit documentation.	\$215.00	0.3	\$64.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
09/05/2012				
Lang, Nick	Review audit documentation provided for ResCap backups and physical security.	\$215.00	0.3	\$64.50
Lang, Nick	Review audit documentation of ResCap Windows data.	\$215.00	0.4	\$86.00
Lang, Nick	Perform audit planning and scoping of ResCap applications and business processes.	\$215.00	0.8	\$172.00
Medway, David	Prepare design documentation for MSR controls.	\$215.00	1.3	\$279.50
Nkosi, Swazi	Review and update workpapers for Eclipse, Powerseller and QRM.	\$175.00	1.9	\$332.50
Nkosi, Swazi	Update workpapers for Walt application.	\$175.00	0.3	\$52.50
Nkosi, Swazi	Meet with L. Hitchcock, C. Busz, E. LaVasseur, C. Masluk, D. Bouska, B. Naumovska, S. Nkosi and C. Schafka to discuss the information technology security provisioning and deprovisioning controls.	\$175.00	0.2	\$35.00
Nkosi, Swazi	Meet with J. Hart, S. Lipps, L. Jones, L. Hitchcock, K. Mowatt, R. Bajwa, J. Radovich, B. Naumovska, and C. Schafka to walkthrough the information technology controls and process flow related to the Eclipse application.	\$175.00	0.4	\$70.00
Nkosi, Swazi	Meet with S. Lipps, L. Jones, L. Hitchcock, S. Bole, D. Spear, R. Bajwa, J. Radovich, B. Naumovska, and C. Schafka to walkthrough the information technology controls and process flow related to the Walt application.	\$175.00	0.6	\$105.00
Nkosi, Swazi	Meet with S. Lipps, L. Jones, L. Hitchcock, D. Spera, R. Bajwa, J. Radovich, J. Mancini, B. Naumovska, C. Schafka, and S. Nkosi to walkthrough the information technology controls and process flow related to the Powerseller and QRM Applications.	\$175.00	0.6	\$105.00
Pangrazzi, Michael	Walk-through call with P. Sholapurwalla (ResCap) and M. Kasanic (ResCap) to discuss other assets/income controls in place.	\$175.00	0.3	\$52.50
Pangrazzi, Michael	Meet with D. Trosper to discuss risk of material misstatements and testing plan for audit of ResCap other assets balance.	\$175.00	0.8	\$140.00
Petrovski, Biljana	Review audit procedures related to the information technology controls for ResCap applications.	\$265.00	0.4	\$106.00
Petrovski, Biljana	Review prior year understanding for walkthrough meetings occurring on Thursday 9/6/12.	\$265.00	1.4	\$371.00
Petrovski, Biljana	Meet with L. Hitchcock, C. Busz, E. LaVasseur, C. Masluk, D. Bouska, C. Schafka and S. Nkosi to discuss the information technology security provisioning and deprovisioning controls.	\$265.00	0.2	\$53.00
Petrovski, Biljana	Meet with J. Hart, S. Lipps, L. Jones, L. Hitchcock, K. Mowatt, R. Bajwa, J. Radovich, C. Schafka, and S. Nkosi to walkthrough the information technology controls and process flow related to the Eclipse application.	\$265.00	0.4	\$106.00
Petrovski, Biljana	Meet with S. Lipps, L. Jones, L. Hitchcock, D. Spera, R. Bajwa, J. Radovich, J. Mancini, C. Schafka, and S. Nkosi to walkthrough the information technology controls and process flow related to the Powerseller and QRM Applications.	\$265.00	0.6	\$159.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

09/05/2012

Petrovski, Biljana	Meet with S. Lipps, L. Jones, L. Hitchcock, S. Bole, D. Spear, R. Bajwa, J. Radovich, C. Schafka, and S. Nkosi to walkthrough the information technology controls and process flow related to the Walt application.	\$265.00	0.6	\$159.00
Psakhis, Olga	Meet with N. Marano, S. Bradshaw, C. Ngigi, and S. Herrygers to discuss the status of current audit and audit results performed by the internal audit team.	\$265.00	0.4	\$106.00
Psakhis, Olga	Prepare agenda with the status of testing of general information technology controls for the meeting with SOX leadership.	\$265.00	0.2	\$53.00
Schafka, Christine	Meet with J. Hart, S. Lipps, L. Jones, L. Hitchcock, K. Mowatt, R. Bajwa, J. Radovich, B. Naumovska, and S. Nkosi to walkthrough the information technology controls and process flow related to the Eclipse application.	\$215.00	0.4	\$86.00
Schafka, Christine	Send e-mails to Eclipse team to request follow-up items from walkthrough meetings.	\$215.00	0.6	\$129.00
Schafka, Christine	Meet with S. Lipps, L. Jones, L. Hitchcock, S. Bole, D. Spear, R. Bajwa, J. Radovich, B. Naumovska, and S. Nkosi to walkthrough the information technology controls and process flow related to the Walt application.	\$215.00	0.6	\$129.00
Schafka, Christine	Meet with S. Lipps, L. Jones, L. Hitchcock, D. Spera, R. Bajwa, J. Radovich, J. Mancini, B. Naumovska, and S. Nkosi to walkthrough the information technology controls and process flow related to the Powerseller and QRM Applications.	\$215.00	0.6	\$129.00
Schafka, Christine	Meet with W. Janowski to go over testing and controls around the Quantum and WebSeries applications.	\$215.00	0.7	\$150.50
Schafka, Christine	Meet with L. Hitchcock, C. Busz, E. LaVasseur, C. Masluk, D. Bouska, B. Naumovska, and S. Nkosi to discuss the information technology security provisioning and deprovisioning controls.	\$215.00	0.2	\$43.00
Trosper, Dustin	Meet with M. Pangrazzi to discuss risk of material misstatements and testing plan for audit of ResCap other assets balance.	\$175.00	0.8	\$140.00
Wang, Ellen	Meet with E. Maddock to gain additional understanding and support related to Deloitte's futures selections for the testing of ResCap derivative terminations.	\$215.00	0.3	\$64.50
Wang, Ellen	Prepare for meeting with E. Maddock regarding future selections for the testing of ResCap derivative terminations.	\$215.00	0.4	\$86.00

09/06/2012

Brown, David	Meet with E. Maddock to gain additional understanding and support related to Deloitte's futures selections for the testing of ResCap derivative terminations.	\$175.00	0.3	\$52.50
Brown, David	Discuss with E. Wang how to document testing for ResCap derivative revenue.	\$175.00	0.5	\$87.50
Brown, David	Continue to test derivative revenue for ResCap.	\$175.00	1.4	\$245.00
Florence, LaKeisha	Perform planning procedures for 2012 ResCap financial statement audit.	\$290.00	1.5	\$435.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
09/06/2012				
Gaglio, Joe	Attend quarterly update meeting with J. Weiner, L. Hitchcock, S. Herrygers, and B. Naumovska to discuss planned changes and status of the audit.	\$290.00	0.9	\$261.00
Gaglio, Joe	Meet with B. Felix, L. Hitchcock, J. Hart, J. Radovich, N. Lang, W. Janowski, and B. Naumovska to discuss walkthrough documents of the SBO and LoanServ applications.	\$290.00	1.6	\$464.00
Herrygers, Sandy	Meet with T. Robinson, D. Reade, J. Krebsbach, and B. Naumovska to review the data flows for data warehouses involved in representation and warranty reserve, mortgage allowance, and secured debt and mortgage loans held for sale process.	\$365.00	0.4	\$146.00
Herrygers, Sandy	Attend quarterly update meeting with J. Weiner, L. Hitchcock, J. Gaglio and B. Naumovska to discuss planned changes and status of the audit.	\$365.00	0.9	\$328.50
Janowski, Wally	Meet with B. Felix, L. Hitchcock, J. Hart, J. Radovich, N. Lang, J. Gaglio, and B. Naumovska to go through walkthrough documents of the SBO and LoanServ applications.	\$175.00	1.6	\$280.00
Krebsbach, Jessica	Meet with T. Robinson, S. Herrygers, D. Reade, and B. Naumovska to review the data flows for data warehouses involved in Representation and Warranty Reserve, mortgage allowance, and secured debt and mortgage loans held for sale process.	\$265.00	0.4	\$106.00
Lang, Nick	Review audit documentation for ResCap SQL database.	\$215.00	0.2	\$43.00
Lang, Nick	Meet with B. Felix, L. Hitchcock, J. Hart, J. Radovich, W. Janowski, J. Gaglio, and B. Naumovska to go through walkthrough documents of the SBO and LoanServ applications.	\$215.00	1.6	\$344.00
Medway, David	Prepare design documentation for MSR controls.	\$215.00	3.2	\$688.00
Nkosi, Swazi	Document control design evaluations for Eclipse application.	\$175.00	1.5	\$262.50
Nkosi, Swazi	Document control design evaluations for Powerseller application.	\$175.00	1.1	\$192.50
Nkosi, Swazi	Document control design evaluations for Walt application.	\$175.00	0.8	\$140.00
Nkosi, Swazi	Document control design evaluations for QRM application.	\$175.00	1.7	\$297.50
Pangrazzi, Michael	Update risk of material misstatement workpaper for planned substantive testing and additional risk considerations identified.	\$175.00	0.7	\$122.50
Pangrazzi, Michael	Review documentation for fixed asset controls capitalizations at ResCap.	\$175.00	2.3	\$402.50
Petrovski, Biljana	Meet with T. Robinson, S. Herrygers, D. Reade, and J. Krebsbach to review the data flows for data warehouses involved in representation and warranty reserve, mortgage allowance, and secured debt and mortgage loans held for sale process.	\$265.00	0.4	\$106.00
Petrovski, Biljana	Review audit procedures related to the information technology control for ResCap related applications.	\$265.00	1.7	\$450.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

09/06/2012

Petrovski, Biljana	Attend quarterly update meeting with J. Weiner, L. Hitchcock, J. Gaglio and S. Herrygers to discuss planned changes and status of the audit.	\$265.00	0.9	\$238.50
Petrovski, Biljana	Meet with B. Felix, L. Hitchcock, J. Hart, J. Radovich, N. Lang, W. Janowski, and J. Gaglio to go through walkthrough documents of the SBO and LoanServ applications.	\$265.00	1.6	\$424.00
Reade, Dave	Update ResCap planning memo.	\$290.00	1.7	\$493.00
Reade, Dave	Meet with T. Robinson, S. Herrygers, B. Naumovska, and J. Krebsbach to review the data flows for data warehouses involved in representation and warranty reserve, mortgage allowance, and secured debt and mortgage loans held for sale process.	\$290.00	0.4	\$116.00
Robinson, Thomas	Meet with D. Reade, S. Herrygers, B. Naumovska, and J. Krebsbach to review the data flows for data warehouses involved in representation and warranty reserve, mortgage allowance, and secured debt and mortgage loans held for sale process.	\$365.00	0.4	\$146.00
Robinson, Thomas	Review planned audit procedures for mortgage loan sales and securitizations.	\$365.00	1.6	\$584.00
Schafka, Christine	Perform Quantum application control testing.	\$215.00	0.6	\$129.00
Schafka, Christine	Update workpapers based on Eclipse and Walt walkthroughs.	\$215.00	0.6	\$129.00
Schafka, Christine	Update workpapers based on QRM and Powerseller walkthroughs.	\$215.00	0.7	\$150.50
Schafka, Christine	Perform Webseries application control testing.	\$215.00	0.8	\$172.00
Schafka, Christine	Perform PeopleSoft application control testing.	\$215.00	1.1	\$236.50
Scudder, Jon	Prepare the 2012 ResCap representation and warranty audit overview and summary memo.	\$215.00	1.1	\$236.50
Trosper, Dustin	Attend walkthrough call with P. Sholapurwalla (ResCap) and M. Kasanic (ResCap) to discuss other assets/income controls in place.	\$175.00	0.3	\$52.50
Wang, Ellen	Discuss with D. Brown how to document testing for ResCap derivative revenue.	\$215.00	0.5	\$107.50

09/07/2012

Brown, David	Assist E. Wang with setup testing work papers related to the ResCap deconsolidation testing and discuss how to document the testing procedures performed.	\$175.00	0.5	\$87.50
Brown, David	Test derivative terminations for ResCap.	\$175.00	0.7	\$122.50
Janowski, Wally	Prepare for meeting with B. Felix, C. Stewart, J. Hart, and N. Lang for the LoanServ application.	\$175.00	0.5	\$87.50
Janowski, Wally	Participate in meeting with B. Felix, C. Stewart, J. Hart, and N. Lang to receive evidence related to control testing for the LoanServ application.	\$175.00	0.5	\$87.50
Janowski, Wally	Update understanding in documentation for the LoanServ application.	\$175.00	0.9	\$157.50
Janowski, Wally	Prepare follow-up request lists for the Quantum and WebSeries applications.	\$175.00	1.9	\$332.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

09/07/2012

Lang, Nick	Follow-up with L. Watts regarding audit documentation provided for Lewisville Windows controls testing.	\$215.00	0.2	\$43.00
Lang, Nick	Follow-up with C. Irving and T. Dimant to obtain additional audit evidence to supporting ResCap Oracle database and SQL database control testing.	\$215.00	0.3	\$64.50
Lang, Nick	Perform audit of ResCap SQL, Oracle and Windows infrastructure controls.	\$215.00	2.2	\$473.00
Lang, Nick	Prepare for meeting with B. Felix, C. Stewart, J. Hart, and W. Janowski for the LoanServ application.	\$215.00	0.1	\$21.50
Lang, Nick	Participate in meeting with B. Felix, C. Stewart, J. Hart, and W. Janowski to receive evidence related to control testing for the LoanServ application.	\$215.00	0.5	\$107.50
Nkosi, Swazi	Perform controls testing and documentation for GLS application.	\$175.00	3.6	\$630.00
Nkosi, Swazi	Perform controls testing for Powerseller application.	\$175.00	1.4	\$245.00
Petrovski, Biljana	Obtain update on status of audit information technology controls testing.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Review follow-up requests and notes for application walkthroughs Walt, Eclipse, Powerseller, and QRM.	\$265.00	2.4	\$636.00
Psakhis, Olga	Prepare understanding document related to the access reviews, terminations, and segregation of duties.	\$265.00	0.7	\$185.50
Robinson, Thomas	Review ResCap 2012 audit planning memo.	\$365.00	2.1	\$766.50
Schafka, Christine	Perform Quantum application control testing.	\$215.00	0.4	\$86.00
Schafka, Christine	Perform Webseries application control testing.	\$215.00	0.6	\$129.00
Schafka, Christine	Perform PeopleSoft application control testing.	\$215.00	1.7	\$365.50
Scudder, Jon	Prepare the 2012 ResCap representation and warranty audit overview and summary memo.	\$215.00	2.1	\$451.50
Wang, Ellen	Work with D. Brown to setup testing work papers related to the ResCap deconsolidation testing and discuss how to document the testing procedures performed.	\$215.00	0.5	\$107.50

09/08/2012

Nkosi, Swazi	Document test results for GLS application.	\$175.00	3.5	\$612.50
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09/09/2012

Robinson, Thomas	Review ResCap 2012 audit planning memo.	\$365.00	3.1	\$1,131.50
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09/10/2012

Brown, David	Continue to test derivative terminations for ResCap.	\$175.00	1.7	\$297.50
Donatelli, Lauren	Meet with B. White and H. McKay to discuss accounting memo control related to ResCap.	\$175.00	0.3	\$52.50
Donatelli, Lauren	Complete testing of agency loan sales.	\$175.00	0.8	\$140.00
Janowski, Wally	Perform LoanServ application control testing.	\$175.00	0.6	\$105.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

09/10/2012

Janowski, Wally	Update understanding in documentation of the SBO application.	\$175.00	0.6	\$105.00
Janowski, Wally	Perform Quantum/WebSeries application control testing.	\$175.00	1.1	\$192.50
Lang, Nick	Review audit documentation provided for ResCap Infrastructure control testing.	\$215.00	1.3	\$279.50
Lang, Nick	Meet with S. Nkosi to review GLS application testing and documentation.	\$215.00	0.6	\$129.00
Lang, Nick	Perform audit of application controls for the GLS application.	\$215.00	1.1	\$236.50
Nkosi, Swazi	Meet with N. Lang to review GLS application testing and documentation.	\$175.00	0.6	\$105.00
Nkosi, Swazi	Document workpapers for GLS application.	\$175.00	1.5	\$262.50
Nkosi, Swazi	Continue to document workpapers for GLS application.	\$175.00	1.9	\$332.50
Psakhis, Olga	Prepare presentation for data warehouse scoping meeting.	\$265.00	0.3	\$79.50
Rankin, Crystal	Prepare audit planning risk assessments for ResCap.	\$215.00	5.6	\$1,204.00
Reade, Dave	Prepare agenda for ResCap concur partner planning meeting.	\$290.00	0.6	\$174.00
Scudder, Jon	Edit documentation within the representation and warranty overview memo.	\$215.00	3.2	\$688.00
Wang, Ellen	Prepare information request to E. Johnsen (Treasury) for termination testing.	\$215.00	0.2	\$43.00

09/11/2012

Donatelli, Lauren	Meet with D. Sunderland, C. Ellsworth, L. Florence, T. Robinson, B. Stevenson, D. Medway, J. Scudder, and D. Reade regarding 2012 ResCap audit plan.	\$175.00	0.4	\$70.00
Ellsworth, Chad	Meet with D. Sunderland, L. Florence, T. Robinson, L. Donatelli, B. Stevenson, D. Medway, J. Scudder, and D. Reade regarding 2012 ResCap audit plan.	\$365.00	0.4	\$146.00
Florence, LaKeisha	Continue to perform planning procedures for 2012 ResCap financial statement audit.	\$290.00	5.0	\$1,450.00
Janowski, Wally	Meet with O. Psakhis to discuss termination testing for the Quantum application.	\$175.00	0.1	\$17.50
Janowski, Wally	Meet to update general information technology controls status document with O. Psakhis, B. Naumovska, N. Lang, C. Schafka, and S. Nkosi.	\$175.00	0.2	\$35.00
Janowski, Wally	Meet with S. Palvanha to discuss termination testing for the WebSeries application.	\$175.00	0.2	\$35.00
Janowski, Wally	Document termination testing for the Quantum and WebSeries applications.	\$175.00	0.4	\$70.00
Janowski, Wally	Perform Quantum/WebSeries application control testing.	\$175.00	0.6	\$105.00
Lang, Nick	Send follow-up e-mail messages to S. Krumer and C. Judge regarding ResCap infrastructure audit evidence.	\$215.00	0.5	\$107.50
Lang, Nick	Review ResCap infrastructure audit evidence.	\$215.00	1.1	\$236.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
09/11/2012				
Lang, Nick	Meet to update general information technology controls status document with O. Psakhis, B. Naumovska, W. Janowski, C. Schafka, and S. Nkosi.	\$215.00	0.2	\$43.00
Lang, Nick	Review audit documentation for SBO and LoanServ application controls.	\$215.00	1.2	\$258.00
Lang, Nick	Audit documentation of GLS application controls.	\$215.00	1.7	\$365.50
Nkosi, Swazi	Meet to update general information technology controls status document with O. Psakhis, B. Naumovska, N. Lang, C. Schafka, and W. Janowski.	\$175.00	0.2	\$35.00
Nkosi, Swazi	Prepare agenda for GLS closing meeting.	\$175.00	0.3	\$52.50
Nkosi, Swazi	Perform GLS testing and documenting.	\$175.00	1.8	\$315.00
Nkosi, Swazi	Perform GLS application testing and documenting.	\$175.00	1.9	\$332.50
Palvanha, Shalini	Meet with W. Janowski to discuss termination testing for the WebSeries application.	\$175.00	0.2	\$35.00
Petrovski, Biljana	Meet to update general information technology controls status document with O. Psakhis, W. Janowski, N. Lang, C. Schafka, and S. Nkosi.	\$265.00	0.2	\$53.00
Petrovski, Biljana	Meet with M. Kuna to discuss status of the audit areas.	\$265.00	0.4	\$106.00
Petrovski, Biljana	Respond to emails regarding Lewisville infrastructure assessments.	\$265.00	0.2	\$53.00
Petrovski, Biljana	Meet with L. Mixson, C. Schafka, E. LaVasseur, and P. Lieb to review PeopleSoft application and automated controls.	\$265.00	0.4	\$106.00
Petrovski, Biljana	Meet with P. Lieb, L. Mixson, E. LaVasseur and C. Schafka regarding privileged access to the PeopleSoft application.	\$265.00	0.4	\$106.00
Psakhis, Olga	Meet to update general information technology controls status document with B. Naumovska, W. Janowski, N. Lang, C. Schafka, and S. Nkosi.	\$265.00	0.2	\$53.00
Psakhis, Olga	Meet with W. Janowski to discuss termination testing for the Quantum application.	\$265.00	0.1	\$26.50
Rankin, Crystal	Prepare substantive plan testing workpaper for ResCap.	\$215.00	1.6	\$344.00
Rankin, Crystal	Update testing procedures and added additional documentation around system process flow.	\$215.00	1.7	\$365.50
Reade, Dave	Meet with D. Sunderland, C. Ellsworth, L. Florence, T. Robinson, L. Donatelli, D. Medway, B. Stevenson, and J. Scudder regarding 2012 ResCap audit plan.	\$290.00	0.4	\$116.00
Robinson, Thomas	Meet with D. Sunderland, C. Ellsworth, L. Florence, J. Scudder, D. Reade, L. Donatelli, B. Stevenson, and D. Medway regarding 2012 ResCap audit plan.	\$365.00	0.4	\$146.00
Schafka, Christine	Meet with P. Lieb, L. Mixson, E. LaVasseur, and B. Naumovska regarding privileged access to the PeopleSoft application.	\$215.00	0.4	\$86.00
Schafka, Christine	Meet with Advisory team to update general information technology controls status document with O. Psakhis, B. Naumovska, W. Janowski, N. Lang, S. Nkosi, and P. Tsai.	\$215.00	0.2	\$43.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

09/11/2012

Scudder, Jon	Meet with D. Sunderland, C. Ellsworth, L. Florence, T. Robinson, L. Donatelli, B. Stevenson, D. Medway and D. Reade regarding 2012 ResCap audit plan.	\$215.00	0.4	\$86.00
Stevenson, Brad	Meet with D. Sunderland, C. Ellsworth, L. Florence, T. Robinson, L. Donatelli, J. Scudder, D. Medway and D. Reade regarding 2012 ResCap audit plan.	\$365.00	0.4	\$146.00
Sunderland, Daniel	Review ResCap financial statements for 12/31/2011 and for the period ended 6/30/2012 and their inclusion in a NationStar Form 8-K.	\$365.00	3.0	\$1,095.00

09/12/2012

Donatelli, Lauren	Review open items related to agency loan sale gain/loss testing.	\$175.00	0.5	\$87.50
Gaglio, Joe	Continue to perform audit planning procedures related to ResCap information technology and internal control.	\$290.00	4.0	\$1,160.00
Green, Erin	Meet regarding derivatives associated with the DIP facility with T. Robinson and D. Reade.	\$290.00	0.5	\$145.00
Janowski, Wally	Meet with C. Schafka to discuss privileged user testing for the WebSeries and Quantum applications.	\$175.00	0.3	\$52.50
Janowski, Wally	Review prior year workpapers for Quantum and WebSeries applications.	\$175.00	0.4	\$70.00
Janowski, Wally	Review prior year workpapers for Quantum and WebSeries applications.	\$175.00	0.6	\$105.00
Janowski, Wally	Prepare follow-up requests for Quantum application.	\$175.00	1.4	\$245.00
Janowski, Wally	Prepare follow-up requests for WebSeries application.	\$175.00	1.6	\$280.00
Lang, Nick	Review infrastructure audit evidence provided by S. Krumme.	\$215.00	1.2	\$258.00
Lang, Nick	Perform SBO application control testing.	\$215.00	0.8	\$172.00
Nkosi, Swazi	Perform Powerseller application testing.	\$175.00	1.3	\$227.50
Nkosi, Swazi	Perform Walt application testing.	\$175.00	1.4	\$245.00
Nkosi, Swazi	Perform Powerseller applications testing.	\$175.00	1.8	\$315.00
Petrovski, Biljana	Review ResCap infrastructure areas and controls.	\$265.00	0.6	\$159.00
Psakhis, Olga	Meet with A. Stegman to discuss the dataflow of the mortgage loan level data into the models.	\$265.00	0.2	\$53.00
Psakhis, Olga	Prepare discussion document for the data flow process related to the mortgage loan level data aggregation.	\$265.00	0.7	\$185.50
Rankin, Crystal	Update system process flow diagram for secured debt.	\$215.00	0.6	\$129.00
Rankin, Crystal	Perform secured debt controls testing.	\$215.00	1.1	\$236.50
Rankin, Crystal	Prepare control testing workpaper for secured debt.	\$215.00	2.9	\$623.50
Reade, Dave	Research and prepare for DIP derivatives meeting.	\$290.00	1.4	\$406.00
Reade, Dave	Meet regarding derivatives associated with the DIP facility with E. Green and T. Robinson.	\$290.00	0.5	\$145.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

09/12/2012

Robinson, Thomas	Meet regarding derivatives associated with the DIP facility with E. Green and D. Reade.	\$365.00	0.5	\$182.50
Robinson, Thomas	Plan for auditing of on-balance sheet secured debt and loans.	\$365.00	0.5	\$182.50
Schafka, Christine	Meet with W. Janowski to discuss privileged user testing for the WebSeries and Quantum applications.	\$215.00	0.3	\$64.50

09/13/2012

Brown, David	Continue to test derivative revenue and derivative terminations for ResCap.	\$175.00	0.6	\$105.00
Donatelli, Lauren	Review ResCap controls testing.	\$175.00	0.3	\$52.50
Gaglio, Joe	Meet with M. Gerlach, K. Mowatt, J. Bentz, D. Reade, J. Krebsbach, O. Psakhis, B. Naumovska, N. Lang, and C. Rankin to discuss the system workflow related to mortgage allowance, loans held for sale, and representation and warranty reserve.	\$290.00	0.3	\$87.00
Janowski, Wally	Meet with O. Rose regarding change management for the Quantum application.	\$175.00	0.1	\$17.50
Janowski, Wally	Meet with S. Laco, E. Gottshall, and B. Koch to discuss privileged user testing for the WebSeries application.	\$175.00	0.3	\$52.50
Janowski, Wally	Meet to update general information technology controls status document with O. Psakhis, B. Naumovska, and N. Lang.	\$175.00	0.4	\$70.00
Janowski, Wally	Prepare for privileged user access meeting for Quantum applications.	\$175.00	0.9	\$157.50
Janowski, Wally	Review privileged user testing for the Quantum application.	\$175.00	1.6	\$280.00
Krebsbach, Jessica	Meet with M. Gerlach, K. Mowatt, J. Bentz, D. Reade, J. Gaglio, O. Psakhis, B. Naumovska, N. Lang, and C. Rankin to discuss the system workflow related to mortgage allowance, loans held for sale, and Representation and Warranty Reserve.	\$265.00	0.3	\$79.50
Lang, Nick	Meet with M. Gerlach, K. Mowatt, J. Bentz, D. Reade, J. Gaglio, O. Psakhis, B. Naumovska, J. Krebsbach, and C. Rankin to discuss the system workflow related to mortgage allowance, loans held for sale, and Representation and Warranty Reserve.	\$215.00	0.3	\$64.50
Lang, Nick	Review audit documentation provided for Lewisville infrastructure controls.	\$215.00	1.6	\$344.00
Lang, Nick	Meet to update general information technology controls status document with O. Psakhis, B. Naumovska, and W. Janowski.	\$215.00	0.4	\$86.00
Lang, Nick	Meet with O. Psakhis, B. Naumovska, D. Reade, M. Kuna, T. Fruetel, and D. Czerviski to discuss GATE modules in scope for 2012 audit.	\$215.00	0.4	\$86.00
Lang, Nick	Review audit documentation provided for SBO application control testing.	\$215.00	0.7	\$150.50
Nkosi, Swazi	Perform Eclipse application testing.	\$175.00	1.2	\$210.00
Nkosi, Swazi	Perform Powerseller application controls testing.	\$175.00	1.8	\$315.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
09/13/2012				
Nkosi, Swazi	Perform Eclipse application controls testing.	\$175.00	3.6	\$630.00
Petrovski, Biljana	Meet with M. Gerlach, K. Mowatt, J. Bentz, D. Reade, J. Gaglio, O. Psakhis, N. Lang, J. Krebsbach, and C. Rankin to discuss the system workflow related to mortgage allowance, loans held for sale, and representation and warranty reserve.	\$265.00	0.3	\$79.50
Petrovski, Biljana	Meet with O. Psakhis, N. Lang, D. Reade, M. Kuna, T. Fruetel, and D. Czerviski to discuss GATE modules in scope for 2012 audit.	\$265.00	0.4	\$106.00
Petrovski, Biljana	Prepare and review documentation for the GATE application meeting.	\$265.00	0.8	\$212.00
Petrovski, Biljana	Discuss outstanding items for the SBO application with L. Hitchcock.	\$265.00	0.7	\$185.50
Petrovski, Biljana	Meet to update general information technology controls status document with N. Lang, O. Psakhis, and W. Janowski.	\$265.00	0.4	\$106.00
Psakhis, Olga	Meet with M. Gerlach, K. Mowatt, J. Bentz, D. Reade, J. Gaglio, B. Naumovska, N. Lang, J. Krebsbach, and C. Rankin to discuss the system workflow related to mortgage allowance, loans held for sale, and representation and warranty reserve.	\$265.00	0.3	\$79.50
Psakhis, Olga	Meet with B. Naumovska, N. Lang, D. Reade, M. Kuna, T. Fruetel, and D. Czerviski to discuss GATE modules in scope for 2012 audit.	\$265.00	0.4	\$106.00
Psakhis, Olga	Meet to update general information technology controls status document with N. Lang, B. Naumovska, and W. Janowski.	\$265.00	0.4	\$106.00
Rankin, Crystal	Meet with M. Gerlach, K. Mowatt, J. Bentz, D. Reade, J. Gaglio, B. Naumovska, N. Lang, J. Krebsbach, and O. Psakhis to discuss the system workflow related to mortgage allowance, loans held for sale, and representation and warranty reserve.	\$215.00	0.3	\$64.50
Rankin, Crystal	Prepare meeting agenda to discuss systems related to secured debt.	\$215.00	0.6	\$129.00
Rankin, Crystal	Update risk ordering within the risk assessment and control testing workpapers for secured debt.	\$215.00	3.0	\$645.00
Reade, Dave	Meet with M. Gerlach, K. Mowatt, J. Bentz, C. Rankin, J. Gaglio, B. Naumovska, N. Lang, J. Krebsbach, and O. Psakhis to discuss the system workflow related to mortgage allowance, loans held for sale, and representation and warranty reserve.	\$290.00	0.3	\$87.00
Reade, Dave	Revise representation and warranties overview memo.	\$290.00	1.3	\$377.00
Schafka, Christine	Continuation of meeting with advisory team to update general information technology controls status document with O. Psakhis, B. Naumovska, W. Janowski, N. Lang, S. Nkosi, and P. Tsai.	\$215.00	0.4	\$86.00
Schafka, Christine	Meet with W. Janowski, S. Laco, E. Gottshall, and B. Koch to discuss privileged user testing for the WebSeries application.	\$215.00	0.3	\$64.50
Schafka, Christine	Meet with W. Janowski and O. Rose regarding change management for the Quantum application.	\$215.00	0.1	\$21.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
09/13/2012				
Scudder, Jon	Document representation and warranties controls frameworks.	\$215.00	0.9	\$193.50
Wang, Ellen	Review ResCap derivatives termination testing.	\$215.00	1.5	\$322.50
09/14/2012				
Janowski, Wally	Create workpaper with domain users for database infrastructure.	\$175.00	1.1	\$192.50
Janowski, Wally	Review prior year workpapers for the LoanServ application.	\$175.00	0.6	\$105.00
Janowski, Wally	Continue to review prior year workpapers for the LoanServ application.	\$175.00	0.7	\$122.50
Janowski, Wally	Meet with N. Lang to discuss control testing for the SBO application.	\$175.00	0.7	\$122.50
Janowski, Wally	Review prior year workpapers for the SBO application.	\$175.00	0.8	\$140.00
Lang, Nick	Review auditing procedures of ResCap Database (Oracle & SQL) controls.	\$215.00	0.9	\$193.50
Lang, Nick	Attend closing meeting for GLS application assessment with S. Nkosi, B. Naumovska, E. LaVasseur, and J. Klein.	\$215.00	0.1	\$21.50
Lang, Nick	Meet with W. Janowski to discuss control testing for the SBO application.	\$215.00	0.7	\$150.50
Lang, Nick	Perform audit procedures over SBO and LoanServ application controls.	\$215.00	1.2	\$258.00
Nkosi, Swazi	Attend closing meeting for GLS application assessment with B. Naumovska, N. Lang, E. LaVasseur, and J. Klein.	\$175.00	0.1	\$17.50
Nkosi, Swazi	Review status of work and prepare follow-up list.	\$175.00	0.6	\$105.00
Nkosi, Swazi	Perform Powerseller application controls testing.	\$175.00	3.4	\$595.00
Petrovski, Biljana	Respond to emails regarding Lewisville infrastructure assessments.	\$265.00	0.2	\$53.00
Petrovski, Biljana	Attend closing meeting for GLS application assessment with S. Nkosi, N. Lang, E. LaVasseur, and J. Klein.	\$265.00	0.1	\$26.50
Rankin, Crystal	Call with B. Felix (ResCap) and R. Clements (ResCap) to obtain an understanding of the system process flow for secured debt.	\$215.00	0.3	\$64.50
Rankin, Crystal	Prepare follow-up email summarizing call with B. Felix (ResCap) and R. Clements (ResCap).	\$215.00	0.8	\$172.00
Rankin, Crystal	Prepare design and implementation documentation for secured debt.	\$215.00	3.4	\$731.00
Scudder, Jon	Prepare documentation related to internal controls.	\$215.00	1.2	\$258.00
Wang, Ellen	Review ResCap derivatives termination testing related to ResCap deconsolidation.	\$215.00	2.4	\$516.00
09/16/2012				
Robinson, Thomas	Review ResCap 2012 audit planning memo.	\$365.00	3.9	\$1,423.50
09/17/2012				
Brown, David	Test derivative revenue for ResCap.	\$175.00	0.8	\$140.00
Donatelli, Lauren	Document ResCap mortgage securitization controls.	\$175.00	0.3	\$52.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
09/17/2012				
Donatelli, Lauren	Document representation and warrant controls.	\$175.00	3.1	\$542.50
Janowski, Wally	Attend WebSeries meeting with B. Naumovska and P. Lieb regarding LoanServ application.	\$175.00	0.1	\$17.50
Janowski, Wally	Prepare agenda for the LoanServ application.	\$175.00	0.2	\$35.00
Janowski, Wally	Review prior year workpapers for the LoanServ application.	\$175.00	0.1	\$17.50
Janowski, Wally	Prepare agendas for the PeopleSoft, Quantum, and WebSeries applications.	\$175.00	0.2	\$35.00
Janowski, Wally	Review prior year workpapers for the SBO application.	\$175.00	0.3	\$52.50
Janowski, Wally	Prepare agenda for the SBO application.	\$175.00	0.4	\$70.00
Janowski, Wally	Discuss SBO application with N. Lang.	\$175.00	0.4	\$70.00
Janowski, Wally	Perform audit procedures for WebSeries application control testing.	\$175.00	0.6	\$105.00
Janowski, Wally	Perform audit procedures for LoanServ application control testing.	\$175.00	0.7	\$122.50
Janowski, Wally	Perform audit procedures for SBO application control testing.	\$175.00	1.9	\$332.50
Krebsbach, Jessica	Meet with O. Psakhis, D. Reade, N. Lang, and B. Naumovska to discuss audit scope for GATE applications.	\$265.00	0.3	\$79.50
Lang, Nick	Review ResCap infrastructure documentation.	\$215.00	1.4	\$301.00
Lang, Nick	Prepare documents and follow-up questions for ResCap Database control walkthroughs.	\$215.00	1.7	\$365.50
Lang, Nick	Prepare for GATE scoping call.	\$215.00	0.2	\$43.00
Lang, Nick	Meet with O. Psakhis, D. Reade, J. Krebsbach, and B. Naumovska to discuss audit scope for GATE applications.	\$215.00	0.3	\$64.50
Lang, Nick	Discuss SBO application with W. Janowski.	\$215.00	0.4	\$86.00
Lang, Nick	Perform testing of SBO application controls.	\$215.00	0.8	\$172.00
Lang, Nick	Review LoanServ application control documentation.	\$215.00	0.8	\$172.00
Nkosi, Swazi	Perform controls testing for Eclipse.	\$175.00	1.1	\$192.50
Nkosi, Swazi	Perform controls testing for QRM and Powerseller.	\$175.00	1.6	\$280.00
Nkosi, Swazi	Perform controls testing for Walt.	\$175.00	1.3	\$227.50
Nkosi, Swazi	Continue to perform controls testing for Walt.	\$175.00	1.9	\$332.50
Petrovski, Biljana	Meet with O. Psakhis, D. Reade, J. Krebsbach, N. Lang, and B. Naumovska to discuss audit scope for GATE applications.	\$265.00	0.3	\$79.50
Petrovski, Biljana	Respond to emails related to information technology controls testing.	\$265.00	0.8	\$212.00
Petrovski, Biljana	Attend WebSeries meeting with W. Janowski and P. Lieb regarding LoanServ application.	\$265.00	0.1	\$26.50
Petrovski, Biljana	Respond to team's questions regarding the LoanServ application control's testing.	\$265.00	0.4	\$106.00
Petrovski, Biljana	Discuss SBO application controls with M. Kuna.	\$265.00	0.4	\$106.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

09/17/2012

Petrovski, Biljana	Review audit documentation related to the SBO application controls.	\$265.00	0.6	\$159.00
Psakhis, Olga	Prepare email to M. Gerlach to communicate the status of scoping of GATE applications.	\$265.00	0.1	\$26.50
Psakhis, Olga	Meet with D. Reade to discuss audit scope for GATE applications.	\$265.00	0.1	\$26.50
Psakhis, Olga	Meet with D. Reade, J. Krebsbach, N. Lang, and B. Naumovska to discuss audit scope for GATE applications.	\$265.00	0.3	\$79.50
Psakhis, Olga	Update status tracking document for general information technology controls related to ResCap.	\$265.00	0.4	\$106.00
Psakhis, Olga	Prepare documentation for discussion of DDS application.	\$265.00	0.2	\$53.00
Psakhis, Olga	Prepare meeting invitation for follow-up discussion related to the audit plan for DWDB/EDW, DDS and MSODS.	\$265.00	0.3	\$79.50
Reade, Dave	Meet with O. Psakhis to discuss audit scope for GATE applications.	\$290.00	0.1	\$29.00
Reade, Dave	Meet with O. Psakhis, J. Krebsbach, N. Lang, and B. Naumovska to discuss audit scope for GATE applications.	\$290.00	0.3	\$87.00
Reade, Dave	Meet with S. Pfeffer regarding derivatives associated with the debtor in possession facility.	\$290.00	0.3	\$87.00
Schafka, Christine	WebSeries meeting with W. Janowski, B. Naumovska, and P. Lieb.	\$215.00	0.1	\$21.50
Scudder, Jon	Document internal controls related to representations and warranties.	\$215.00	1.8	\$387.00
Wang, Ellen	Review ResCap termination testing updated documentation.	\$215.00	0.4	\$86.00

09/18/2012

Donatelli, Lauren	Document control understanding of representation warrant controls.	\$175.00	4.0	\$700.00
Janowski, Wally	Prepare for ResCap database controls walkthrough meeting.	\$175.00	0.2	\$35.00
Janowski, Wally	Attend LoanServ application controls meeting with L. Hitchcock, B. Felix, B. Naumovska, and N. Lang.	\$175.00	0.2	\$35.00
Janowski, Wally	Review prior year workpapers for the LoanServ application.	\$175.00	0.3	\$52.50
Janowski, Wally	Review prior year workpapers for the SBO application.	\$175.00	0.4	\$70.00
Janowski, Wally	Perform audit procedures for WebSeries application control testing.	\$175.00	0.6	\$105.00
Janowski, Wally	Prepare for LoanServ application controls meeting.	\$175.00	0.6	\$105.00
Janowski, Wally	Attend SBO application controls meeting with L. Hitchcock, B. Felix, B. Naumovska, and N. Lang.	\$175.00	0.6	\$105.00
Janowski, Wally	Attend ResCap database controls walkthrough meeting with L. Hitchcock, R. Sieloff, S. Boddapati, T. Dimant, and N. Lang.	\$175.00	0.6	\$105.00
Janowski, Wally	Perform audit procedures for LoanServ application control testing.	\$175.00	0.9	\$157.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
09/18/2012				
Janowski, Wally	Prepare for SBO application controls meeting.	\$175.00	1.1	\$192.50
Janowski, Wally	Perform audit procedures for SBO application control testing.	\$175.00	1.6	\$280.00
Lang, Nick	Attend ResCap Database controls walkthrough meeting with L. Hitchcock, R. Sieloff, S. Boddapati, T. Dimant, and W. Janowski.	\$215.00	0.6	\$129.00
Lang, Nick	Perform testing of ResCap database controls.	\$215.00	1.1	\$236.50
Lang, Nick	Attend LoanServ application controls meeting with L. Hitchcock, B. Felix, B. Naumovska, and W. Janowski.	\$215.00	0.2	\$43.00
Lang, Nick	Attend SBO application controls meeting with L. Hitchcock, B. Felix, B. Naumovska, and W. Janowski.	\$215.00	0.6	\$129.00
Lang, Nick	Perform testing of SBO application controls.	\$215.00	1.7	\$365.50
Nkosi, Swazi	Meet with L. Jones, L. Hitchcock, S. Bole, B. Naumovska, and D. Spear to discuss information technology controls related to the Walt application.	\$175.00	0.3	\$52.50
Nkosi, Swazi	Perform controls testing for Walt application.	\$175.00	0.5	\$87.50
Nkosi, Swazi	Meet with S. Lipps, L. Jones, L. Hitchcock, D. Spera, R. Bajwa, J. Radovich, J. Mancini and B. Naumovska to walkthrough the information technology controls and process flow related to the Powerseller and QRM applications.	\$175.00	0.6	\$105.00
Nkosi, Swazi	Meet with J. Hart, S. Lipps, L. Jones, L. Hitchcock, K. Mowatt, R. Bajwa, J. Radovich and B. Naumovska to discuss information technology controls related to the Eclipse application.	\$175.00	0.6	\$105.00
Nkosi, Swazi	Perform controls testing for Walt application.	\$175.00	1.1	\$192.50
Nkosi, Swazi	Perform controls testing for Walt application.	\$175.00	1.9	\$332.50
Petrovski, Biljana	Prepare presentation for testing information produced by the entity.	\$265.00	0.8	\$212.00
Petrovski, Biljana	Attend LoanServ application controls meeting with L. Hitchcock, B. Felix, N. Lang, and W. Janowski.	\$265.00	0.2	\$53.00
Petrovski, Biljana	Meet with L. Jones, L. Hitchcock, S. Bole, D. Spear, and S. Nkosi to discuss information technology controls related to the Walt application.	\$265.00	0.3	\$79.50
Petrovski, Biljana	Meet with S. Lipps, L. Jones, L. Hitchcock, D. Spera, R. Bajwa, J. Radovich, J. Mancini and S. Nkosi to walkthrough the information technology controls and process flow related to the Powerseller and QRM applications.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Meet with J. Hart, S. Lipps, L. Jones, L. Hitchcock, K. Mowatt, R. Bajwa, J. Radovich and S. Nkosi to discuss information technology controls related to the Eclipse application.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Attend SBO application controls meeting with L. Hitchcock, B. Felix, N. Lang, and W. Janowski.	\$265.00	0.6	\$159.00
Psakhis, Olga	Meet with M. Kuna to discuss status of managements testing for general information technology controls.	\$265.00	0.4	\$106.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

09/18/2012

Reade, Dave	Call with T. Sasso to discuss and evaluate the accounting for ResCap asset purchase agreements.	\$290.00	0.5	\$145.00
Schafka, Christine	Meet with J. Hart, S. Lipps, L. Jones, L. Hitchcock, K. Mowatt, R. Bajwa, J. Radovich, B. Naumovska, and S. Nkosi to discuss information technology controls related to the Eclipse application.	\$215.00	0.6	\$129.00
Schafka, Christine	Meet with S. Lipps, L. Jones, L. Hitchcock, D. Spera, R. Bajwa, J. Radovich, J. Mancini, B. Naumovska, and S. Nkosi to walkthrough the information technology controls and process flow related to the Powerseller and QRM applications.	\$215.00	0.6	\$129.00
Schafka, Christine	Meet with L. Jones, L. Hitchcock, S. Bole, D. Spear, and S. Nkosi to discuss information technology controls related to the Walt application.	\$215.00	0.3	\$64.50

09/19/2012

Donatelli, Lauren	Document representation and warranty controls.	\$175.00	2.3	\$402.50
Green, Erin	Meet with SOX team to discuss scoping of secured debt systems with K. Mowatt, M. Gerlach, O. Psakhis, B. Naumovska and C. Rankin.	\$290.00	0.5	\$145.00
Herrygers, Sandy	Meet with B. Naumovska and O. Psakhis to update the status of the general information technology controls audit work.	\$365.00	0.3	\$109.50
Janowski, Wally	Perform audit procedures for SBO application control testing.	\$175.00	1.4	\$245.00
Janowski, Wally	Review prior year workpapers for the LoanServ application.	\$175.00	0.2	\$35.00
Janowski, Wally	Review prior year workpapers for the SBO application.	\$175.00	0.3	\$52.50
Janowski, Wally	Prepare for SBO application controls meeting.	\$175.00	0.3	\$52.50
Janowski, Wally	Attend SBO application controls meeting with D. Doelp.	\$175.00	0.3	\$52.50
Janowski, Wally	Prepare for LoanServ application controls meeting.	\$175.00	0.4	\$70.00
Janowski, Wally	Attend LoanServ application controls meeting with L. Hitchcock, B. Felix, C. Stewart, and N. Lang.	\$175.00	0.5	\$87.50
Janowski, Wally	Attend SBO application controls meeting with L. Frieman, L. Hitchcock, B. Felix, C. Stewart, and N. Lang.	\$175.00	0.9	\$157.50
Janowski, Wally	Perform audit procedures for LoanServ application control testing.	\$175.00	1.2	\$210.00
Lang, Nick	Perform ResCap database control testing.	\$215.00	1.1	\$236.50
Lang, Nick	Attend LoanServ application controls meeting with L. Hitchcock, B. Felix, C. Stewart, and W. Janowski.	\$215.00	0.5	\$107.50
Lang, Nick	Attend SBO application controls meeting with L. Frieman, L. Hitchcock, B. Felix, C. Stewart, and W. Janowski.	\$215.00	0.9	\$193.50
Lang, Nick	Perform testing of LoanServ application controls.	\$215.00	2.2	\$473.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

09/19/2012

Nkosi, Swazi	Perform controls testing for Powerseller.	\$175.00	5.0	\$875.00
Petrovski, Biljana	Review list of process flow diagram to determine status.	\$265.00	0.2	\$53.00
Petrovski, Biljana	Meet with S. Herrygers and O. Psakhis to update the status of the general information technology controls audit work.	\$265.00	0.3	\$79.50
Petrovski, Biljana	Meet with SOX team to discuss scoping of secured debt systems with K. Mowatt, M. Gerlach, E. Green and B. Naumovska.	\$265.00	0.5	\$132.50
Petrovski, Biljana	Reply to emails related to the ResCap applications.	\$265.00	0.9	\$238.50
Psakhis, Olga	Meet with S. Herrygers and B. Naumovska s to update the status of the general information technology controls audit work.	\$265.00	0.3	\$79.50
Psakhis, Olga	Meet with SOX team to discuss scoping of secured debt systems with K. Mowatt, M. Gerlach, E. Green and B. Naumovska.	\$265.00	0.5	\$132.50
Rankin, Crystal	Meet with SOX team to discuss scoping of secured debt systems with K. Mowatt, M. Gerlach, O. Psakhis, E. Green and B. Naumovska.	\$215.00	0.5	\$107.50
Schafka, Christine	Participate in SBO application controls meeting with D. Doelp and W. Janowski.	\$215.00	0.3	\$64.50

09/20/2012

Donatelli, Lauren	Document representation and warranty controls.	\$175.00	2.1	\$367.50
Janowski, Wally	Review prior year workpapers for the Quantum application.	\$175.00	0.1	\$17.50
Janowski, Wally	Review prior year workpapers for the WebSeries application.	\$175.00	0.2	\$35.00
Janowski, Wally	Attend Quantum and WebSeries application controls meeting with M. Kuna, M. Ambrosius, O. Rose, H. Levy, T. Hassan and B. Naumovska.	\$175.00	0.3	\$52.50
Janowski, Wally	Prepare for meeting to discuss the status of the Quantum and WebSeries applications.	\$175.00	0.4	\$70.00
Janowski, Wally	Meet with B. Naumovska to discuss the status of the Quantum and WebSeries applications.	\$175.00	0.4	\$70.00
Janowski, Wally	Perform audit procedures for Quantum application control testing.	\$175.00	0.8	\$140.00
Janowski, Wally	Prepare for Quantum application controls meeting.	\$175.00	0.9	\$157.50
Janowski, Wally	Perform audit procedures for WebSeries application control testing.	\$175.00	1.3	\$227.50
Lang, Nick	Prepare additional data requests for ResCap Database control testing.	\$215.00	1.8	\$387.00
Lang, Nick	Prepare SBO application control testing follow-up requests.	\$215.00	1.7	\$365.50
Lang, Nick	Prepare LoanServ application control testing follow-up requests.	\$215.00	2.4	\$516.00
Nkosi, Swazi	Perform control testing for Eclipse	\$175.00	1.1	\$192.50
Nkosi, Swazi	Perform control testing for Powerseller.	\$175.00	1.2	\$210.00
Nkosi, Swazi	Continue to perform control testing for Eclipse	\$175.00	2.7	\$472.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
09/20/2012				
Pangrazzi, Michael	Prepare for financial reporting controls process walkthrough.	\$175.00	0.3	\$52.50
Petrovski, Biljana	Discuss the WebSeries application controls with M. Kuna.	\$265.00	0.3	\$79.50
Petrovski, Biljana	Meet with M. Kuna to discuss status of management's testing for general information technology controls.	\$265.00	0.4	\$106.00
Petrovski, Biljana	Finalize presentation for team meeting related to auditing information produced by the entity.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Attend Quantum and WebSeries application controls meeting with M. Kuna, M. Ambrosius, O. Rose, H. Levy, T. Hassan and W. Janowski.	\$265.00	0.3	\$79.50
Petrovski, Biljana	Meet with W. Janowski to discuss the status of the Quantum and WebSeries applications.	\$265.00	0.4	\$106.00
Rankin, Crystal	Meet with J. Krebsbach, L. Fischer, and J. Scudder regarding the internal specialist's involvement in model validation testing.	\$215.00	0.4	\$86.00
Schafka, Christine	Meet with W. Janowski and B. Naumovska to discuss the status of the Quantum and WebSeries applications.	\$215.00	0.4	\$86.00
Scudder, Jon	Meet with J. Krebsbach, L. Fischer, and C. Rankin regarding the internal specialist's involvement in model validation testing.	\$215.00	0.4	\$86.00
09/21/2012				
Donatelli, Lauren	Review planning procedures for MSR control testing.	\$175.00	7.2	\$1,260.00
Janowski, Wally	Attend Quantum application controls meeting with H. Levy, D. Bouska, and B. Naumovska.	\$175.00	0.1	\$17.50
Janowski, Wally	Prepare for Quantum application controls meeting.	\$175.00	0.1	\$17.50
Janowski, Wally	Meet with B. Naumovska, O. Psakhis, N. Lang, and S. Nkosi to update the status for general information technology controls testing.	\$175.00	0.4	\$70.00
Janowski, Wally	Perform audit procedures for LoanServ application control testing.	\$175.00	1.3	\$227.50
Janowski, Wally	Perform audit procedures for LoanServ application control testing.	\$175.00	1.6	\$280.00
Lang, Nick	Follow-up with C. Judge regarding ResCap infrastructure.	\$215.00	1.3	\$279.50
Lang, Nick	Perform ResCap infrastructure control testing.	\$215.00	1.7	\$365.50
Lang, Nick	Review planning change management control testing strategy.	\$215.00	0.4	\$86.00
Lang, Nick	Meet with B. Naumovska, O. Psakhis, W. Janowski, and S. Nkosi to update the status for general information technology controls testing.	\$215.00	0.4	\$86.00
Lang, Nick	Perform LoanServ application control testing.	\$215.00	2.1	\$451.50
Medway, David	Coordinate logistical details for Deloitte site visit to GMACM facility in Iowa.	\$215.00	1.2	\$258.00
Nkosi, Swazi	Meet with B. Naumovska, O. Psakhis, W. Janowski, and N. Lang to update the status for general information technology controls testing.	\$175.00	0.4	\$70.00
Nkosi, Swazi	Perform control testing for Eclipse.	\$175.00	0.9	\$157.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

09/21/2012

Nkosi, Swazi	Perform control testing for QRM.	\$175.00	1.3	\$227.50
Nkosi, Swazi	Perform control testing for QRM.	\$175.00	2.4	\$420.00
Pangrazzi, Michael	Participate in unsecured debt walkthrough with M. McGarvey (ResCap), B. Maher (ResCap), C. Rankin (Deloitte), and D. Reade (Deloitte).	\$175.00	1.4	\$245.00
Pangrazzi, Michael	Prepare for financial reporting controls process walkthrough.	\$175.00	1.8	\$315.00
Petrovski, Biljana	Review approach on testing ResCap application controls.	\$265.00	1.3	\$344.50
Petrovski, Biljana	Review infrastructure follow-up requests related to Oracle database controls.	\$265.00	0.3	\$79.50
Petrovski, Biljana	Attend Quantum application controls meeting with H. Levy, D. Bouska, and W. Janowski.	\$265.00	0.1	\$26.50
Petrovski, Biljana	Meet with S. Nkosi, O. Psakhis, W. Janowski, and N. Lang to update the status for general information technology controls testing.	\$265.00	0.4	\$106.00
Psakhis, Olga	Meet with S. Nkosi, B. Naumovska, W. Janowski, and N. Lang to update the status for general information technology controls testing.	\$265.00	0.4	\$106.00
Rankin, Crystal	Participate in unsecured debt walkthrough with M. McGarvey (ResCap), B. Maher (ResCap), D. Reade (Deloitte), and M. Pangrazzi (Deloitte).	\$215.00	0.6	\$129.00
Reade, Dave	Participate in audit planning discussion with T. Robinson and J. Scudder.	\$290.00	0.2	\$58.00
Reade, Dave	Participate in unsecured debt walkthrough with M. McGarvey (ResCap), B. Maher (ResCap), C. Rankin (Deloitte), and M. Pangrazzi (Deloitte).	\$290.00	0.6	\$174.00
Reade, Dave	Meet with J. Cancelliere (ResCap) regarding transition from SGM to WestPat model.	\$290.00	0.9	\$261.00
Robinson, Thomas	Participate in audit planning discussion with D. Reade and J. Scudder.	\$365.00	0.2	\$73.00
Schafka, Christine	Meet with J. Gaglio, B. Naumovska, O. Psakhis, N. Lang, W. Janowski, P. Tsai, and S. Nkosi to update the status for general information technology controls testing.	\$215.00	0.4	\$86.00
Schafka, Christine	Participate in Quantum application controls meeting with H. Levy, D. Bouska, B. Naumovska, and W. Janowski.	\$215.00	0.1	\$21.50
Scudder, Jon	Participate in audit planning discussion with D. Reade and T. Robinson.	\$215.00	0.2	\$43.00

09/22/2012

Petrovski, Biljana	Update schedule related to the ResCap testing information technology areas.	\$265.00	0.9	\$238.50
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09/24/2012

Baciorowski, Peter	Attend engagement team planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$265.00	2.0	\$530.00
Berdichevsky, Ellina	Attend engagement team planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$175.00	2.0	\$350.00
Brown, David	Attend engagement team planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$175.00	2.0	\$350.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

09/24/2012

Dehart, Laura	Attend engagement team planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$365.00	2.0	\$730.00
Donatelli, Lauren	Attend engagement team planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$175.00	2.0	\$350.00
Fischer, Leslie	Attend engagement team planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$265.00	2.0	\$530.00
Florence, LaKeisha	Attend engagement team planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$290.00	2.0	\$580.00
Gaglio, Joe	Attend engagement team planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$290.00	2.0	\$580.00
Green, Erin	Attend engagement team planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$290.00	2.0	\$580.00
Han, Jiefu	Attend engagement team planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$175.00	2.0	\$350.00
Herrygers, Sandy	Attend engagement team planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$365.00	2.0	\$730.00
Janowski, Wally	Attend engagement team planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$175.00	2.0	\$350.00
Krebsbach, Jessica	Attend engagement team planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$265.00	2.0	\$530.00
Lang, Nick	Attend engagement team planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$215.00	2.0	\$430.00
Lang, Nick	Perform LoanServ Segregation of Duties analysis and test of mitigating controls.	\$215.00	0.8	\$172.00
Medway, David	Attend engagement team planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$215.00	2.0	\$430.00
Pangrazzi, Michael	Attend engagement team planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$175.00	2.0	\$350.00
Petrovski, Biljana	Attend engagement team planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$265.00	2.0	\$530.00
Psakhis, Olga	Prepare communication to J. Hart regarding security administration controls for ResCap applications.	\$265.00	0.1	\$26.50
Rankin, Crystal	Attend engagement team planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$215.00	2.0	\$430.00
Reade, Dave	Attend engagement team planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$290.00	2.0	\$580.00
Robinson, Thomas	Attend engagement team planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$365.00	2.0	\$730.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

09/24/2012

Schafka, Christine	Attend engagement team planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$215.00	2.0	\$430.00
Scudder, Jon	Attend engagement team planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$215.00	2.0	\$430.00
Stevenson, Brad	Attend engagement team planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$365.00	2.0	\$730.00
Trosper, Dustin	Attend engagement team planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$175.00	2.0	\$350.00
Tsai, Yi-Cheng	Attend engagement team planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$175.00	2.0	\$350.00
Wang, Ellen	Attend engagement team planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$215.00	2.0	\$430.00
Zhu, Yan	Attend engagement team planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$175.00	2.0	\$350.00

09/25/2012

Baciorowski, Peter	Attend engagement team part 2 planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$265.00	2.0	\$530.00
Berdichevsky, Ellina	Attend engagement team part 2 planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$175.00	2.0	\$350.00
Brown, David	Attend engagement team part 2 planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$175.00	2.0	\$350.00
Dehart, Laura	Attend engagement team part 2 planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$365.00	2.0	\$730.00
Donatelli, Lauren	Attend engagement team part 2 planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$175.00	2.0	\$350.00
Fischer, Leslie	Attend engagement team part 2 planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$265.00	2.0	\$530.00
Florence, LaKeisha	Attend engagement team part 2 planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$290.00	2.0	\$580.00
Gaglio, Joe	Attend engagement team part 2 planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$290.00	2.0	\$580.00
Green, Erin	Attend engagement team part 2 planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$290.00	2.0	\$580.00
Han, Jiefu	Attend engagement team part 2 planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$175.00	2.0	\$350.00
Herrygers, Sandy	Attend engagement team part 2 planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$365.00	2.0	\$730.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

09/25/2012

Janowski, Wally	Attend engagement team part 2 planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$175.00	2.0	\$350.00
Krebsbach, Jessica	Attend engagement team part 2 planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$265.00	2.0	\$530.00
Lang, Nick	Attend engagement team part 2 planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$215.00	2.0	\$430.00
Medway, David	Attend engagement team part 2 planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$215.00	2.0	\$430.00
Nkosi, Swazi	Document findings for GLS application.	\$175.00	5.0	\$875.00
Rankin, Crystal	Attend engagement team part 2 planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$215.00	2.0	\$430.00
Reade, Dave	Attend engagement team part 2 planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$290.00	2.0	\$580.00
Robinson, Thomas	Attend engagement team part 2 planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$365.00	2.0	\$730.00
Schafka, Christine	Attend engagement team part 2 planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$215.00	2.0	\$430.00
Scudder, Jon	Attend engagement team part 2 planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$215.00	2.0	\$430.00
Stevenson, Brad	Attend engagement team part 2 planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$365.00	2.0	\$730.00
Trosper, Dustin	Attend engagement team part 2 planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$175.00	2.0	\$350.00
Tsai, Yi-Cheng	Attend engagement team part 2 planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$175.00	2.0	\$350.00
Wang, Ellen	Attend engagement team part 2 planning meeting for the ResCap 2012 audit with 40 other Deloitte professionals.	\$215.00	2.0	\$430.00

09/26/2012

Donatelli, Lauren	Attend first mortgage loan sales process walkthrough meeting with L. Florence, O. Psakhis, N. Lang, K. Banh (ResCap), J. Benz (ResCap), J. Johnson (ResCap), A. Conwell (ResCap), and L. Corrigan (ResCap).	\$175.00	0.4	\$70.00
Donatelli, Lauren	Review mortgage securitization controls in preparation for walkthrough.	\$175.00	0.9	\$157.50
Donatelli, Lauren	Document ResCap mortgage securitization controls.	\$175.00	1.4	\$245.00
Florence, LaKeisha	Attend first mortgage loan sales process walkthrough meeting with O. Psakhis, L. Donatelli, N. Lang, K. Banh (ResCap), J. Benz (ResCap), J. Johnson (ResCap), A. Conwell (ResCap), and L. Corrigan (ResCap).	\$290.00	0.4	\$116.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

09/26/2012

Florence, LaKeisha	Prepare for first mortgage loan sales process walkthrough meeting.	\$290.00	0.7	\$203.00
Green, Erin	Call with K. Mowatt (ResCap), M. Kuna, J. Bentz, O. Psakhis, N. Lang, D. Reade, C. Rankin, and J. Krebsbach to discuss systems supporting certain ResCap accounts.	\$290.00	0.7	\$203.00
Herrygers, Sandy	Meet with S. Herrygers and B. Naumovska to discuss scoping for general Information Technology controls testing.	\$365.00	0.4	\$146.00
Janowski, Wally	Review prior year workpapers for the Quantum application.	\$175.00	0.2	\$35.00
Janowski, Wally	Meet with C. Schafka to discuss Quantum application.	\$175.00	0.3	\$52.50
Janowski, Wally	Document control testing in Quantum application workpapers.	\$175.00	0.3	\$52.50
Janowski, Wally	Perform audit procedures for Quantum application control testing.	\$175.00	0.7	\$122.50
Janowski, Wally	Perform audit procedures for LoanServ application control testing.	\$175.00	0.7	\$122.50
Janowski, Wally	Perform audit procedures for WebSeries application control testing.	\$175.00	0.8	\$140.00
Janowski, Wally	Document control testing in Quantum application workpapers.	\$175.00	1.1	\$192.50
Janowski, Wally	Perform audit procedures for Quantum application control testing.	\$175.00	1.4	\$245.00
Krebsbach, Jessica	Call with K. Mowatt (ResCap), M. Kuna, J. Bentz, O. Psakhis, N. Lang, D. Reade, C. Rankin, and E. Green to discuss systems supporting certain ResCap accounts.	\$265.00	0.7	\$185.50
Lang, Nick	Attend first mortgage loan sales process walkthrough meeting with L. Florence, O. Psakhis, L. Donatelli, N. Lang, K. Banh (ResCap), J. Benz (ResCap), J. Johnson (ResCap), A. Conwell (ResCap), and L. Corrigan (ResCap).	\$215.00	0.4	\$86.00
Lang, Nick	Call with K. Mowatt (ResCap), M. Kuna, J. Bentz, O. Psakhis, J. Krebsbach, D. Reade, C. Rankin, and E. Green to discuss systems supporting certain ResCap accounts.	\$215.00	0.7	\$150.50
Lang, Nick	Prepare for ResCap infrastructure control testing meeting scheduled for September 27, 2012.	\$215.00	1.1	\$236.50
Lang, Nick	Review GLS application control testing workpapers.	\$215.00	0.6	\$129.00
Lang, Nick	Document LoanServ application control testing results.	\$215.00	0.7	\$150.50
Lang, Nick	Document SBO-MS application control testing results.	\$215.00	1.3	\$279.50
Medway, David	Review existing MSR control design documentation.	\$215.00	4.5	\$967.50
Nkosi, Swazi	Perform controls testing for Powerseller application.	\$175.00	0.8	\$140.00
Nkosi, Swazi	Perform controls testing for QRM application.	\$175.00	1.2	\$210.00
Nkosi, Swazi	Perform controls testing for QRM application.	\$175.00	1.3	\$227.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

09/26/2012

Nkosi, Swazi	Perform controls testing for Powerseller application.	\$175.00	1.7	\$297.50
Petrovski, Biljana	Respond to emails regarding ResCap applications.	\$265.00	0.3	\$79.50
Psakhis, Olga	Call with K. Mowatt (ResCap), M. Kuna, J. Bentz, C. Rankin, E. Green, J. Krebsbach, D. Reade, and N. Lang to discuss systems supporting certain ResCap accounts.	\$265.00	0.7	\$185.50
Psakhis, Olga	Attend first mortgage loan sales process walkthrough meeting with L. Florence, L. Donatelli, N. Lang, K. Banh (ResCap), J. Benz (ResCap), J. Johnson (ResCap), A. Conwell (ResCap), and L. Corrigan (ResCap).	\$265.00	0.5	\$132.50
Rankin, Crystal	Call with K. Mowatt (ResCap), M. Kuna, J. Bentz, D. Reade, E. Green, J. Krebsbach, O. Psakhis, and N. Lang to discuss systems supporting certain ResCap accounts.	\$215.00	0.7	\$150.50
Reade, Dave	Perform Day 2 (2012) accounting and audit relating to the DOJ settlement, including ResCap settlement.	\$290.00	2.1	\$609.00
Reade, Dave	Call with K. Mowatt (ResCap), M. Kuna, J. Bentz, C. Rankin, E. Green, J. Krebsbach, O. Psakhis, and N. Lang to discuss systems supporting certain ResCap accounts.	\$290.00	0.7	\$203.00
Schafka, Christine	Test privileged access of ResCap applications.	\$215.00	0.3	\$64.50
Schafka, Christine	Meet with W. Janowski to discuss Quantum application.	\$215.00	0.3	\$64.50
Schafka, Christine	Perform PeopleSoft application control testing.	\$215.00	1.6	\$344.00
Scudder, Jon	Review controls testing documentation.	\$215.00	2.1	\$451.50

09/27/2012

Green, Erin	Meet with C. Rankin to discuss planning of secured debt audit procedures.	\$290.00	0.3	\$87.00
Han, Jiefu	Perform audit profiling of ResCap data.	\$175.00	0.8	\$140.00
Han, Jiefu	Perform changes to reconciliation to contain all JE data and profiling changes implemented.	\$175.00	0.9	\$157.50
Janowski, Wally	Review workpapers for the LoanServ application.	\$175.00	0.1	\$17.50
Janowski, Wally	Attend WebSeries application controls meeting with B. Naumovska and C. Schafka.	\$175.00	0.2	\$35.00
Janowski, Wally	Review workpapers for the Quantum application.	\$175.00	0.2	\$35.00
Janowski, Wally	Review workpapers for the SBO application.	\$175.00	0.4	\$70.00
Janowski, Wally	Perform audit procedures for LoanServ application control testing.	\$175.00	0.5	\$87.50
Janowski, Wally	Perform audit procedures for SBO application control testing.	\$175.00	0.6	\$105.00
Janowski, Wally	Perform audit procedures for Quantum application control testing.	\$175.00	0.9	\$157.50
Janowski, Wally	Document control testing in Quantum application workpapers.	\$175.00	0.9	\$157.50
Janowski, Wally	Perform audit procedures for WebSeries application control testing.	\$175.00	1.1	\$192.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
09/27/2012				
Lang, Nick	Summarize ResCap database meeting results.	\$215.00	0.7	\$150.50
Lang, Nick	Meet to discuss follow-up ResCap Oracle database control questions with T. Dimant, R. Bajwa (PwC), S. Boddapatie and L. Hitchcock.	\$215.00	0.9	\$193.50
Lang, Nick	Prepare for ResCap database meeting to discuss follow-up questions.	\$215.00	1.4	\$301.00
Lang, Nick	Review follow-up requests related to SBO-MS application control testing.	\$215.00	1.2	\$258.00
Lang, Nick	Review LoanServ segregation of duties matrix.	\$215.00	1.4	\$301.00
Medway, David	Review existing MSR control design documentation.	\$215.00	1.6	\$344.00
Nkosi, Swazi	Perform controls testing for Walt application.	\$175.00	1.1	\$192.50
Nkosi, Swazi	Perform controls testing for Walt application.	\$175.00	1.2	\$210.00
Nkosi, Swazi	Perform controls testing for Eclipse application.	\$175.00	1.3	\$227.50
Nkosi, Swazi	Perform controls testing for Eclipse application.	\$175.00	1.4	\$245.00
Pangrazzi, Michael	Perform testing of financial controls over reporting controls.	\$175.00	3.2	\$560.00
Petrovski, Biljana	Meet with O. Psakhis to discuss the project plan for general information technology controls testing.	\$265.00	0.4	\$106.00
Petrovski, Biljana	Meet with O. Psakhis to discuss the project plan for general information technology controls testing.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Perform planning for ResCap information technology auditing.	\$265.00	0.8	\$212.00
Petrovski, Biljana	Attend WebSeries application controls meeting with C. Schafka and W. Janowski.	\$265.00	0.2	\$53.00
Psakhis, Olga	Analyze LoanServ segregation of duties matrix.	\$265.00	0.1	\$26.50
Psakhis, Olga	Meet with B. Naumovska to discuss the project plan for general information technology controls testing.	\$265.00	0.4	\$106.00
Psakhis, Olga	Meet with B. Naumovska to discuss the project plan for general information technology controls testing.	\$265.00	0.6	\$159.00
Rankin, Crystal	Meet with E. Green to discuss planning of secured debt audit procedures.	\$215.00	0.3	\$64.50
Rankin, Crystal	Prepare audit planning documentation for unsecured debt.	\$215.00	1.1	\$236.50
Reade, Dave	Prepare memorandum regarding accounting for ResCap asset purchase agreements during Q3.	\$290.00	3.1	\$899.00
Reade, Dave	Meet with T. Robinson regarding audit documentation and coordination.	\$290.00	0.9	\$261.00
Robinson, Thomas	Meet with D. Reade regarding audit documentation and coordination.	\$365.00	0.9	\$328.50
Robinson, Thomas	Review bankruptcy court motions and filings for case status.	\$365.00	3.2	\$1,168.00
Schafka, Christine	Attend WebSeries application controls meeting with B. Naumovska and W. Janowski.	\$215.00	0.2	\$43.00
Schafka, Christine	Perform PeopleSoft application control testing.	\$215.00	1.3	\$279.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
09/27/2012				
Scudder, Jon	Document internal controls understanding.	\$215.00	1.7	\$365.50
09/28/2012				
Baciorowski, Peter	Meet with C. Rankin and J. Han to discuss testing procedures for other liabilities.	\$265.00	0.8	\$212.00
Florence, LaKeisha	Call with D. Reade, T. Robinson, and C. Dondzila regarding ResCap accounting and auditing matters.	\$290.00	0.5	\$145.00
Han, Jiefu	Meet with P. Baciorowski and C. Rankin to discuss testing procedures for other liabilities.	\$175.00	0.8	\$140.00
Janowski, Wally	Review workpapers for the LoanServ application.	\$175.00	0.2	\$35.00
Janowski, Wally	Review workpapers for the WebSeries application.	\$175.00	1.2	\$210.00
Janowski, Wally	Meet to update general information technology controls status document with O. Psakhis, B. Naumovska, C. Schafka, N. Lang, P. Tsai, and S. Nkosi.	\$175.00	0.6	\$105.00
Janowski, Wally	Continue to review workpapers for the Quantum application.	\$175.00	0.7	\$122.50
Janowski, Wally	Perform audit procedures for LoanServ application control testing.	\$175.00	0.7	\$122.50
Janowski, Wally	Perform audit procedures for WebSeries application control testing.	\$175.00	0.9	\$157.50
Janowski, Wally	Perform audit procedures for SBO application control testing.	\$175.00	1.4	\$245.00
Lang, Nick	Review audit documentation provided for ResCap infrastructure control testing.	\$215.00	2.3	\$494.50
Lang, Nick	Meet to update general information technology controls status document with O. Psakhis, B. Naumovska, W. Janowski, C. Schafka, P. Tsai, and S. Nkosi.	\$215.00	0.6	\$129.00
Lang, Nick	Prepare workpaper for LoanServ application control testing.	\$215.00	1.8	\$387.00
Medway, David	Coordinate logistical details of Deloitte site visit to GMACM facility in Iowa.	\$215.00	2.2	\$473.00
Medway, David	Review existing MSR control design documentation.	\$215.00	1.3	\$279.50
Nkosi, Swazi	Meet to update general information technology controls status document with O. Psakhis, B. Naumovska, W. Janowski, C. Schafka, N. Lang, and P. Tsai.	\$175.00	0.6	\$105.00
Nkosi, Swazi	Document finding for GLS application.	\$175.00	3.4	\$595.00
Petrovski, Biljana	Respond to emails related to the SBO application controls testing.	\$265.00	0.4	\$106.00
Petrovski, Biljana	Meet to update general information technology controls status document with O. Psakhis, W. Janowski, C. Schafka, N. Lang, P. Tsai, and S. Nkosi.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Work on document showing additional hours for information technology work.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Evaluate status of ResCap information technology audit procedures.	\$265.00	1.8	\$477.00
Petrovski, Biljana	Review WebSeries application controls testing.	\$265.00	0.8	\$212.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

09/28/2012

Petrovski, Biljana	Review Powerseller application controls testing.	\$265.00	0.6	\$159.00
Psakhis, Olga	Audit PeopleSoft segregation of duties control.	\$265.00	0.3	\$79.50
Psakhis, Olga	Meet to update general information technology controls status document with B. Naumovska, W. Janowski, C. Schafka, N. Lang, P. Tsai, and S. Nkosi.	\$265.00	0.6	\$159.00
Rankin, Crystal	Discuss design and implementation for fair value related secured debt processes with A. Conwell (ResCap).	\$215.00	0.6	\$129.00
Rankin, Crystal	Prepare audit planning documentation for unsecured debt.	\$215.00	0.5	\$107.50
Rankin, Crystal	Meet with P. Baciorowski and J. Han to discuss testing procedures for other liabilities.	\$215.00	0.8	\$172.00
Reade, Dave	Setup ResCap Q3 archive.	\$290.00	1.1	\$319.00
Reade, Dave	Call with T. Robinson, L. Florence, and C. Dondzila regarding ResCap accounting and auditing matters.	\$290.00	0.5	\$145.00
Reade, Dave	Call with J. Scudder and T. Robinson to determine audit procedures for ResCap representations and warranties obligations.	\$290.00	0.5	\$145.00
Robinson, Thomas	Call with J. Scudder and D. Reade to determine audit procedures for ResCap representations and warranties obligations.	\$365.00	0.5	\$182.50
Robinson, Thomas	Call with D. Reade, L. Florence, and C. Dondzila regarding ResCap accounting and auditing matters.	\$365.00	0.5	\$182.50
Schafka, Christine	Meet to update general information technology controls status document with O. Psakhis, B. Naumovska, W. Janowski, C. Schafka, N. Lang, P. Tsai, and S. Nkosi.	\$215.00	0.6	\$129.00
Schafka, Christine	Test controls for Webseries application.	\$215.00	0.8	\$172.00
Schafka, Christine	Perform PeopleSoft application control testing.	\$215.00	0.9	\$193.50
Scudder, Jon	Call with J. Scudder and T. Robinson to determine audit procedures for ResCap representations and warranties obligations.	\$215.00	0.5	\$107.50
Scudder, Jon	Document representation and warrant audit information.	\$215.00	1.5	\$322.50
Tsai, Yi-Cheng	Meet to update general information technology controls status document with O. Psakhis, B. Naumovska, W. Janowski, C. Schafka, N. Lang, and S. Nkosi.	\$175.00	0.6	\$105.00

09/30/2012

Petrovski, Biljana	Continue to evaluate status of ResCap information technology audit procedures.	\$265.00	2.2	\$583.00
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10/01/2012

Calhoun, Jamel	Perform audit procedures for SBO application control testing.	\$175.00	1.3	\$227.50
Calhoun, Jamel	Perform audit procedure for iWarranty application testng.	\$175.00	1.0	\$175.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
10/01/2012				
Fischer, Leslie	Meet with E. Green, T. Kozlowski, L. Florence, O. Psakhis, B. Stevenson, D. Reade, B. Naumovska, and T. Robinson to review the status of the 2012 ResCap financial statement audit and related internal control testing.	\$265.00	1.1	\$291.50
Florence, LaKeisha	Meet with E. Green, T. Kozlowski, O. Psakhis, B. Stevenson, D. Reade, B. Naumovska, L. Fischer, and T. Robinson to review the status of the 2012 ResCap financial statement audit and related internal control testing.	\$290.00	1.0	\$290.00
Green, Erin	Meet with T. Kozlowski, L. Florence, O. Psakhis, B. Stevenson, D. Reade, B. Naumovska, L. Fischer, and T. Robinson to review the status of the 2012 ResCap financial statement audit and related internal control testing.	\$290.00	1.1	\$319.00
Janowski, Wally	Perform audit procedures for WebSeries application control testing.	\$175.00	1.4	\$245.00
Janowski, Wally	Perform audit procedures for LoanServ application control testing.	\$175.00	0.4	\$70.00
Janowski, Wally	Perform audit procedures for SBO application control testing.	\$175.00	0.8	\$140.00
Janowski, Wally	Review workpapers for LoanServ application.	\$175.00	0.2	\$35.00
Janowski, Wally	Review workpapers for SBO application.	\$175.00	0.3	\$52.50
Janowski, Wally	Perform audit procedures for Quantum application control testing.	\$175.00	1.3	\$227.50
Kozlowski, Terri	Meet with E. Green, L. Florence, O. Psakhis, B. Stevenson, D. Reade, B. Naumovska, L. Fischer, and T. Robinson to review the status of the 2012 ResCap financial statement audit and related internal control testing.	\$290.00	1.1	\$319.00
Lang, Nick	Document ResCap infrastructure control testing results.	\$215.00	1.6	\$344.00
Lang, Nick	Compose email requesting missing data requests for ResCap infrastructure testing.	\$215.00	1.4	\$301.00
Medway, David	Review existing master servicing rights controls design documentation.	\$215.00	1.7	\$365.50
Narula, Lok	Perform data integrity planning procedures for the ResCap financial statement audit.	\$265.00	2.0	\$530.00
Nkosi, Swazi	Perform controls testing and documentation.	\$175.00	3.7	\$647.50
Nkosi, Swazi	Perform information technology controls testing and prepare related documentation.	\$175.00	1.3	\$227.50
Pangrazzi, Michael	Perform testing and prepare related documentation for ResCap's financial close and reporting internal controls.	\$175.00	2.3	\$402.50
Petrovski, Biljana	Review workpapers related to ResCap applications testing.	\$265.00	1.6	\$424.00
Petrovski, Biljana	Communicate status of infrastructure testing to the client.	\$265.00	0.3	\$79.50
Petrovski, Biljana	Meet with M. Kuna to discuss status of general information technology controls audit.	\$265.00	0.3	\$79.50
Petrovski, Biljana	Review approach on testing Lewsville, TX infrastructure areas.	\$265.00	0.3	\$79.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

10/01/2012

Petrovski, Biljana	Perform testing and prepare related documentation for testing of general information technology internal controls.	\$265.00	0.4	\$106.00
Petrovski, Biljana	Meet with E. Green, T. Kozlowski, L. Florence, O. Psakhis, B. Stevenson, D. Reade, L. Fischer, and T. Robinson to review the status of the 2012 ResCap financial statement audit and related internal control testing.	\$265.00	1.1	\$291.50
Psakhis, Olga	Meet with E. Green, T. Kozlowski, L. Florence, B. Stevenson, D. Reade, B. Naumovska, L. Fischer, and T. Robinson to review the status of the 2012 ResCap financial statement audit and related internal control testing.	\$265.00	1.1	\$291.50
Psakhis, Olga	Prepare general information technology controls update documentation.	\$265.00	0.2	\$53.00
Rankin, Crystal	Prepare audit planning documentation for unsecured debt.	\$215.00	3.1	\$666.50
Rankin, Crystal	Address follow-up considerations in audit procedures relating to ResCap's income statement testing.	\$215.00	0.9	\$193.50
Reade, Dave	Meet with E. Green, T. Kozlowski, L. Florence, O. Psakhis, B. Stevenson, B. Naumovska, L. Fischer, and T. Robinson to review the status of the 2012 ResCap financial statement audit and related internal control testing.	\$290.00	1.1	\$319.00
Robinson, Thomas	Meet with E. Green, T. Kozlowski, O. Psakhis, L. Florence, B. Stevenson, D. Reade, B. Naumovska, L. Fischer, and T. Robinson to review the status of the 2012 ResCap financial statement audit and related internal control testing.	\$365.00	1.1	\$401.50
Schafka, Christine	Perform central new hire control testing for ResCap applications.	\$215.00	2.1	\$451.50
Schafka, Christine	Perform Powerseller application control testing.	\$215.00	0.6	\$129.00
Schafka, Christine	Perform Walt application control testing.	\$215.00	0.8	\$172.00
Schafka, Christine	Perform Active Directory control testing.	\$215.00	0.6	\$129.00
Schafka, Christine	Perform Windows control testing.	\$215.00	0.3	\$64.50
Scudder, Jon	Document representation and warrant controls.	\$215.00	1.1	\$236.50
Stevenson, Brad	Meet with E. Green, T. Kozlowski, L. Florence, O. Psakhis, D. Reade, B. Naumovska, L. Fischer, and T. Robinson to review the status of the 2012 ResCap financial statement audit and related internal control testing.	\$365.00	1.1	\$401.50

10/02/2012

Bunn, Greg	Review account sub-types within the ResCap chart of accounts.	\$215.00	0.5	\$107.50
Bunn, Greg	Review ResCap control testing workpapers.	\$215.00	0.6	\$129.00
Calhoun, Jamel	Perform audit procedures for Quantum application control testing.	\$175.00	4.6	\$805.00
Fischer, Leslie	Meet with D. Reade, J. Krebsbach, L. C. Rankin, E. Wang, D. Medway, and J. Scudder to discuss internal specialists involvement in model testing.	\$265.00	0.8	\$212.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

10/02/2012

Green, Erin	Prepare planning documentation for journal entry testing.	\$290.00	0.6	\$174.00
Janowski, Wally	Meet with B. Naumovska, O. Psakhis, N. Lang, C. Schafka, and S. Nkosi to update the status for general information technology controls testing.	\$175.00	0.4	\$70.00
Janowski, Wally	Review workpapers for Quantum application.	\$175.00	1.3	\$227.50
Janowski, Wally	Update workpapers for Quantum application.	\$175.00	1.4	\$245.00
Janowski, Wally	Review workpapers for LoanServ application.	\$175.00	0.2	\$35.00
Janowski, Wally	Review workpapers for SBO application.	\$175.00	0.5	\$87.50
Janowski, Wally	Perform audit procedures for Quantum application control testing.	\$175.00	1.2	\$210.00
Lang, Nick	Meet with B. Naumovska, O. Psakhis, C. Schafka, W. Janowski, and S. Nkosi to update the status for general information technology controls testing.	\$215.00	0.4	\$86.00
Lang, Nick	Document LoanServ segregation of duties testing.	\$215.00	2.1	\$451.50
Lang, Nick	Review ResCap infrastructure data requests and summarize missing items.	\$215.00	2.2	\$473.00
Lang, Nick	Create ResCap job scheduling initial data requests.	\$215.00	1.3	\$279.50
Medway, David	Review existing master servicing rights design documentation.	\$215.00	2.0	\$430.00
Medway, David	Meet with D. Reade, J. Krebsbach, L. Fischer, E. Wang, C. Rankin, and J. Scudder to discuss internal specialists involvement in model testing.	\$215.00	0.8	\$172.00
Nkosi, Swazi	Perform information technology controls testing and documentation.	\$175.00	4.6	\$805.00
Nkosi, Swazi	Meet with B. Naumovska, O. Psakhis, N. Lang, C. Schafka and W. Janowski to update the status for general information technology controls testing.	\$175.00	0.4	\$70.00
Petrovski, Biljana	Review approach on testing the SBO application.	\$265.00	0.9	\$238.50
Petrovski, Biljana	Determine the approach to testing Lewisville related infrastructure areas.	\$265.00	0.7	\$185.50
Petrovski, Biljana	Meet with M. Kuna and O. Psakhis to discuss status of general information technology controls audit.	\$265.00	0.3	\$79.50
Petrovski, Biljana	Meet with O. Psakhis, N. Lang, C. Schafka, W. Janowski, and S. Nkosi to update the status for general information technology controls testing.	\$265.00	0.4	\$106.00
Psakhis, Olga	Prepare general information technology controls update documentation.	\$265.00	0.2	\$53.00
Psakhis, Olga	Meet with M. Kuna and B. Naumovska to discuss status of general information technology controls audit.	\$265.00	0.3	\$79.50
Psakhis, Olga	Meet with B. Naumovska, S. Nikoski, N. Lang, C. Schafka, and W. Janowski to update the status for general information technology controls testing.	\$265.00	0.4	\$106.00
Rankin, Crystal	Prepare audit planning, design, and implementation documentation for unsecured debt.	\$215.00	1.6	\$344.00
Rankin, Crystal	Meet with D. Reade, J. Krebsbach, L. Fischer, E. Wang, D. Medway, and J. Scudder to discuss internal specialists involvement in model testing.	\$215.00	0.8	\$172.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

10/02/2012

Reade, Dave	Prepare memorandum regarding accounting for ResCap asset purchase agreements upon court approval of bids.	\$290.00	0.6	\$174.00
Reade, Dave	Meet with C. Rankin, J. Krebsbach, L. Fischer, E. Wang, D. Medway, and J. Scudder to discuss internal specialists involvement in model testing.	\$290.00	0.8	\$232.00
Schafka, Christine	Perform Active Directory control testing.	\$215.00	0.4	\$86.00
Schafka, Christine	Perform Windows control testing.	\$215.00	0.9	\$193.50
Schafka, Christine	Perform central new hire control testing for ResCap applications.	\$215.00	3.5	\$752.50
Schafka, Christine	Meet with B. Naumovska, O. Psakhis, N. Lang, W. Janowski, and S. Nkosi to update the status for general information technology controls testing.	\$215.00	0.4	\$86.00
Schafka, Christine	Perform application control testing for ResCap.	\$215.00	1.6	\$344.00
Scudder, Jon	Meet with D. Reade, J. Krebsbach, L. Fischer, E. Wang, D. Medway, and C. Rankin to discuss internal specialists involvement in model testing.	\$215.00	0.8	\$172.00
Scudder, Jon	Prepare audit documentation for representation and warranties.	\$215.00	1.4	\$301.00
Wang, Lulu	Meet with D. Reade, J. Krebsbach, L. Fischer, C. Rankin, D. Medway, and J. Scudder to discuss internal specialists involvement in model testing.	\$175.00	0.8	\$140.00

10/03/2012

Calhoun, Jamel	Perform audit procedures for Walt application control testing.	\$175.00	1.5	\$262.50
Calhoun, Jamel	Perform audit procedure for iWarranty application testing access to FSCD and SAP.	\$175.00	1.0	\$175.00
Fischer, Leslie	Meet with E. Green, L. Fischer, D. Wang, D. Medway, J. Scudder, S. Votaw, and J. Barker to discuss internal specialists involvement and testing procedures in model testing.	\$265.00	1.1	\$291.50
Florence, LaKeisha	Determine test approach for other operating expenses.	\$290.00	0.4	\$116.00
Florence, LaKeisha	Meet with C. Rankin to discuss operating expense testing procedures for ResCap.	\$290.00	0.6	\$174.00
Gaglio, Joe	Review audit procedures and results for ResCap database supporting Eclipse application.	\$290.00	2.2	\$638.00
Gaglio, Joe	Prepare for meeting on 10/4/12 to discuss ResCap change management auditing procedures.	\$290.00	1.1	\$319.00
Green, Erin	Prepare plan for testing fair value of secured debt.	\$290.00	0.7	\$203.00
Green, Erin	Meet with C. Rankin, L. Fischer, D. Wang, D. Medway, J. Scudder, S. Votaw, and J. Barker to discuss internal specialists involvement and testing procedures in model testing.	\$290.00	1.1	\$319.00
Herrygers, Sandy	Review general information technology controls testing workpapers.	\$365.00	1.5	\$547.50
Herrygers, Sandy	Meet with B. Naumovska and O. Psakhis to discuss testing related to general information technology controls for ResCap.	\$365.00	0.6	\$219.00
Janowski, Wally	Perform audit procedures for Quantum application control testing.	\$175.00	0.9	\$157.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
10/03/2012				
Janowski, Wally	Review workpapers for Quantum application.	\$175.00	0.6	\$105.00
Janowski, Wally	Perform audit procedures for WebSeries application control testing.	\$175.00	0.9	\$157.50
Janowski, Wally	Review workpapers for WebSeries application.	\$175.00	0.8	\$140.00
Janowski, Wally	Update workpapers for Quantum and WebSeries applications.	\$175.00	1.3	\$227.50
Lang, Nick	Discuss LoanServ application control testing with N. Kennedy.	\$215.00	1.7	\$365.50
Lang, Nick	Review SBO application control testing.	\$215.00	0.6	\$129.00
Lang, Nick	Prepare requests for ResCap network control testing data.	\$215.00	0.8	\$172.00
Lang, Nick	Perform analysis of ResCap infrastructure while documenting results.	\$215.00	1.1	\$236.50
Lang, Nick	Analyze ResCap database evidence.	\$215.00	1.7	\$365.50
Medway, David	Meet with E. Green, L. Fischer, D. Wang, C. Rankin, J. Scudder, S. Votaw, and J. Barker to discuss internal specialists involvement and testing procedures in model testing.	\$215.00	1.1	\$236.50
Nkosi, Swazi	Perform controls testing and documentation.	\$175.00	1.9	\$332.50
Nkosi, Swazi	Meet with B. Naumovska and C. Schafka regarding Powerseller, Walt, and Eclipse applications.	\$175.00	0.3	\$52.50
Nkosi, Swazi	Perform information technology controls testing and prepare related documentation.	\$175.00	2.2	\$385.00
Nkosi, Swazi	Meet with S. Lipps, L. Jones, L. Hitchcock, D. Spera, S. Bole, R. Bajwa, J. Radovich, J. Mancini, and C. Shafka for the Powerseller, Walt, and QRM applications.	\$175.00	0.3	\$52.50
Nkosi, Swazi	Meet with J. Hart, S. Lipps, L. Jones, L. Hitchcock, K. Mowatt, R. Bajwa, J. Radovich, and B. Naumovska to discuss information technology controls related to the Eclipse application.	\$175.00	0.3	\$52.50
Petrovski, Biljana	Meet with S. Lipps, L. Jones, L. Hitchcock, D. Spera, S. Bole, R. Bajwa, J. Radovich, J. Mancini, C. Shafka, and S. Nkosi for the Powerseller, Walt and QRM applications.	\$265.00	0.3	\$79.50
Petrovski, Biljana	Meet with C. Schafka, and S. Nkosi regarding Powerseller, Walt, and Eclipse applications.	\$265.00	0.3	\$79.50
Petrovski, Biljana	Meet with J. Hart, S. Lipps, L. Jones, L. Hitchcock, K. Mowatt, R. Bajwa, J. Radovich, C. Schafka, and S. Nkosi to discuss information technology controls related to the Eclipse application.	\$265.00	0.3	\$79.50
Petrovski, Biljana	Meet with M. Kuna, M. Gerlach, and O. Psakhis to discuss status of internal controls.	\$265.00	0.4	\$106.00
Petrovski, Biljana	Meet with S. Herrygers and O. Psakhis to discuss testing related to general information technology controls for ResCap.	\$265.00	0.6	\$159.00
Pisani, Jeff	Meet with L. Wang to discuss account sub-types within the ResCap chart of accounts.	\$215.00	0.5	\$107.50
Psakhis, Olga	Prepare general information technology controls update documentation.	\$265.00	0.3	\$79.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
10/03/2012				
Psakhis, Olga	Perform general information technology controls testing for valuation models.	\$265.00	0.1	\$26.50
Psakhis, Olga	Meet with S. Herrygers and B. Naumovska to discuss testing related to general information technology controls for ResCap.	\$265.00	0.6	\$159.00
Psakhis, Olga	Meet with M. Kuna, M. Gerlach, and B. Naumovska to discuss status of internal controls.	\$265.00	0.4	\$106.00
Rankin, Crystal	Meet with L. Florence to discuss operating expense testing procedures for ResCap.	\$215.00	0.6	\$129.00
Rankin, Crystal	Prepare audit planning, design, and implementation documentation for unsecured debt.	\$215.00	1.6	\$344.00
Rankin, Crystal	Prepare email to follow-up with A. Conwell (ResCap) regarding secured debt walkthrough meeting.	\$215.00	0.3	\$64.50
Rankin, Crystal	Meet with E. Green, L. Fischer, D. Wang, D. Medway, J. Scudder, S. Votaw, and J. Barker to discuss internal specialists involvement and testing procedures in model testing.	\$215.00	1.1	\$236.50
Robinson, Thomas	Perform planning procedures related to ResCap audit required independence communications.	\$365.00	1.3	\$474.50
Robinson, Thomas	Review accounting analysis related to ResCap asset sale valuation and presentation considerations.	\$365.00	3.6	\$1,314.00
Schafka, Christine	Perform Active Directory control testing.	\$215.00	1.2	\$258.00
Schafka, Christine	Perform Windows control testing.	\$215.00	0.7	\$150.50
Schafka, Christine	Meet with S. Lipps, L. Jones, L. Hitchcock, D. Spera, S. Bole, R. Bajwa, J. Radovich, J. Mancini, B. Naumovska, and S. Nkosi for the Powerseller, Walt, and QRM applications.	\$215.00	0.3	\$64.50
Schafka, Christine	Meet with B. Naumovska and S. Nkosi regarding Powerseller, Walt, and Eclipse applications.	\$215.00	0.3	\$64.50
Schafka, Christine	Prepare for Walt, QRM, and Powerseller applications client meeting.	\$215.00	0.9	\$193.50
Schafka, Christine	Prepare for Eclipse application client meeting.	\$215.00	0.8	\$172.00
Schafka, Christine	Perform central new hire control testing for ResCap applications.	\$215.00	1.4	\$301.00
Schafka, Christine	Meet with J. Hart, S. Lipps, L. Jones, L. Hitchcock, K. Mowatt, R. Bajwa, J. Radovich, B. Naumovska, C. Schafka, and S. Nkosi to discuss information technology controls related to the Eclipse application.	\$215.00	0.6	\$129.00
Scudder, Jon	Meet with E. Green, L. Fischer, D. Wang, D. Medway, C. Rankin, S. Votaw, and J. Barker to discuss internal specialists involvement and testing procedures in model testing.	\$215.00	1.1	\$236.50
Scudder, Jon	Prepare representation and warranties audit documentation.	\$215.00	1.0	\$215.00
Wang, Lulu	Meet with J. Pisani to discuss account sub-types within the ResCap chart of accounts.	\$175.00	0.5	\$87.50
Wang, Lulu	Meet with E. Green, L. Fischer, D. Wang, D. Medway, J. Scudder, S. Votaw, and J. Barker to discuss internal specialists involvement and testing procedures in model testing.	\$175.00	1.1	\$192.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
10/04/2012				
Calhoun, Jamel	Update audit workplans and workpapers for Quantum application control testing	\$175.00	3.9	\$682.50
Florence, LaKeisha	Review internal controls testing approach for ResCap.	\$290.00	1.7	\$493.00
Florence, LaKeisha	Meet with B. Stevenson and C. Rankin to discuss testing procedures for operating expenses for ResCap.	\$290.00	0.3	\$87.00
Gaglio, Joe	Meet with S. Herrygers, O. Psakhis, and B. Nauvmovska on change management.	\$290.00	0.3	\$87.00
Gaglio, Joe	Meet with S. Herrygers, B. Naumovska, and O. Psakhis to discuss change management testing for ResCap applications.	\$290.00	0.3	\$87.00
Herrygers, Sandy	Review general information technology controls testing workpapers.	\$365.00	1.9	\$693.50
Herrygers, Sandy	Meet with J. Gaglio, O. Psakhis, and B. Nauvmovska on change management.	\$365.00	0.3	\$109.50
Herrygers, Sandy	Meet with J. Gaglio, B. Naumovska, and O. Psakhis to discuss change management testing for ResCap applications.	\$365.00	0.3	\$109.50
Janowski, Wally	Meet to perform ResCap Oracle database control testing with L. Hitchcock, T. Dimant, S. Gnanam, C. Irving, R. Bajwa, N. Lang, and B. Naumovska.	\$175.00	0.9	\$157.50
Janowski, Wally	Perform audit procedures for SBO application control testing.	\$175.00	1.1	\$192.50
Janowski, Wally	Review workpapers for SBO application.	\$175.00	0.7	\$122.50
Janowski, Wally	Perform audit procedures for LoanServ application control testing.	\$175.00	0.6	\$105.00
Janowski, Wally	Perform audit procedures for Quantum/WebSeries application control testing.	\$175.00	0.2	\$35.00
Lang, Nick	Review planning of controls to be tested for ResCap data warehouses.	\$215.00	2.3	\$494.50
Lang, Nick	Review SBO application control testing.	\$215.00	0.5	\$107.50
Lang, Nick	Review GLS application control testing.	\$215.00	0.8	\$172.00
Lang, Nick	Create request lists for ResCap data warehouse testing.	\$215.00	2.9	\$623.50
Lang, Nick	Meet to perform ResCap Oracle database control testing with L. Hitchcock, T. Dimant, S. Gnanam, C. Irving, R. Bajwa, W. Janowski, and B. Naumovska.	\$215.00	0.9	\$193.50
Lang, Nick	Analyze evidence provided for ResCap database meeting.	\$215.00	1.2	\$258.00
Lang, Nick	Summarize results of ResCap database meeting.	\$215.00	0.4	\$86.00
Medway, David	Call with D. Reade and B. Stevenson to discuss audit of mortgage servicing rights.	\$215.00	0.5	\$107.50
Nkosi, Swazi	Perform information technology controls testing and prepare related documentation for the Eclipse application.	\$175.00	3.1	\$542.50
Nkosi, Swazi	Perform information technology controls testing and prepare related documentation for the WALT application.	\$175.00	1.9	\$332.50
Petrovski, Biljana	Meet with J. Gaglio, O. Psakhis, and C. Herrygers on change management.	\$265.00	0.3	\$79.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
10/04/2012				
Petrovski, Biljana	Review documentation related to ResCap applications testing.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Review Powerseller application controls testing approach.	\$265.00	0.2	\$53.00
Petrovski, Biljana	Meet to perform ResCap Oracle database control testing with L. Hitchcock, T. Dimant, S. Gnanam, C. Irving, R. Bajwa, W. Janowski, and N. Lang.	\$265.00	0.9	\$238.50
Petrovski, Biljana	Review the status of the general information technology testing.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Meet with S. Herrygers, J. Gaglio, and O. Psakhis to discuss change management testing for ResCap applications.	\$265.00	0.3	\$79.50
Psakhis, Olga	Meet with J. Gaglio, S. Herrygers, and B. Nauvmovska regarding change management controls.	\$265.00	0.3	\$79.50
Psakhis, Olga	Prepare documentation for testing of change management controls for ResCap applications.	\$265.00	0.1	\$26.50
Psakhis, Olga	Meet with S. Herrygers, J. Gaglio, and B. Naumovska to discuss change management testing for ResCap applications.	\$265.00	0.3	\$79.50
Rankin, Crystal	Meet with B. Stevenson and L. Florence to discuss testing procedures for operating expenses for ResCap.	\$215.00	0.3	\$64.50
Rankin, Crystal	Prepare audit design and implementation documentation for unsecured debt.	\$215.00	1.9	\$408.50
Reade, Dave	Address partner notes on memo regarding accounting for ResCap asset purchase agreements.	\$290.00	2.2	\$638.00
Reade, Dave	Meet with T. Robinson to evaluate accounting for ResCap asset purchase agreements.	\$290.00	2.1	\$609.00
Reade, Dave	Call with B. Stevenson and D. Medway to discuss audit of mortgage servicing rights.	\$290.00	0.5	\$145.00
Robinson, Thomas	Meet with D. Reade to evaluate accounting for ResCap asset purchase agreements.	\$365.00	2.1	\$766.50
Robinson, Thomas	Call with R. Bayer and B. Stevenson to discuss tax implications of correction of prior period matter in 2011.	\$365.00	0.5	\$182.50
Robinson, Thomas	Review accounting analysis related to ResCap asset sale valuation and presentation considerations.	\$365.00	2.9	\$1,058.50
Schaefer, Christine	Perform testing of ResCap income tax accounts and transactions.	\$215.00	0.8	\$172.00
Schafka, Christine	Perform Active Directory control testing.	\$215.00	1.1	\$236.50
Schafka, Christine	Perform Windows control testing.	\$215.00	0.6	\$129.00
Schafka, Christine	Perform central new hire control testing for ResCap applications.	\$215.00	2.3	\$494.50
Scudder, Jon	Continue to prepare representation and warranties audit documentation.	\$215.00	2.8	\$602.00
Stevenson, Brad	Call with D. Reade and D. Medway to discuss audit of mortgage servicing rights.	\$365.00	0.5	\$182.50
Stevenson, Brad	Call with R. Bayer and T. Robinson to discuss tax implications of correction of prior period matter in 2011.	\$365.00	0.5	\$182.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
10/04/2012				
Stevenson, Brad	Meet with C. Rankin and L. Florence to discuss testing procedures for operating expenses for ResCap.	\$365.00	0.3	\$109.50
10/05/2012				
Baciorowski, Peter	Discuss revised data questions with L. Mixon.	\$265.00	2.0	\$530.00
Bunn, Greg	Review ResCap loan sales gain/loss testing workpapers.	\$215.00	0.4	\$86.00
Calhoun, Jamel	Update audit workplans control testing.	\$175.00	1.0	\$175.00
Calhoun, Jamel	Update workpapers for QRM application control testing.	\$175.00	1.0	\$175.00
Florence, LaKeisha	Call with D. Reade, T. Robinson, and C. Dondzila (ResCap) to discuss audit status and accounting considerations.	\$290.00	0.5	\$145.00
Gaglio, Joe	Document change management auditing procedures for ResCap.	\$290.00	2.1	\$609.00
Nkosi, Swazi	Perform information technology controls testing and prepare related documentation for the Eclipse application.	\$175.00	3.5	\$612.50
Nkosi, Swazi	Perform information technology controls testing and prepare related documentation for the QRM application.	\$175.00	1.5	\$262.50
Rankin, Crystal	Continue to prepare audit design and implementation documentation for unsecured debt.	\$215.00	1.1	\$236.50
Rankin, Crystal	Call with A. Conwell to discuss secured debt process.	\$215.00	0.4	\$86.00
Rankin, Crystal	Examine support for interim testing procedures for secured debt.	\$215.00	1.1	\$236.50
Reade, Dave	Call with L. Florence, T. Robinson, and C. Dondzila (ResCap) to discuss audit status and accounting considerations.	\$290.00	0.5	\$145.00
Robinson, Thomas	Call with D. Reade, L. Florence, T. Robinson, and C. Dondzila (ResCap) to discuss audit status and accounting considerations.	\$365.00	0.5	\$182.50
Schaefer, Christine	Perform testing of ResCap income tax accounts and transactions.	\$215.00	0.5	\$107.50
Schafka, Christine	Continue to perform Windows control testing.	\$215.00	0.7	\$150.50
Schafka, Christine	Perform Active Directory control testing.	\$215.00	0.9	\$193.50
Schafka, Christine	Perform central new hire control testing for ResCap applications.	\$215.00	1.2	\$258.00
Scudder, Jon	Document representation and warrant controls testing.	\$215.00	2.9	\$623.50
Sunderland, Daniel	Perform accounting research regarding ResCap asset purchase agreement accounting.	\$365.00	2.0	\$730.00
10/08/2012				
Baciorowski, Peter	Review reconciliation of journal entries to trial balance.	\$265.00	0.8	\$212.00
Bunn, Greg	Meet with D. Reade, N. Lang, B. Naumovska, O. Psakhis, C. Rankin, L. Florence, and E. Green to discuss scoping for GATE applications.	\$215.00	0.3	\$64.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
10/08/2012				
Florence, LaKeisha	Review mortgage securitization internal control documentation.	\$290.00	1.2	\$348.00
Florence, LaKeisha	Meet with G. Bunn, N. Lang, B. Naumovska, O. Psakhis, C. Rankin, L. Florence, and E. Green to discuss scoping for GATE applications.	\$290.00	0.3	\$87.00
Florence, LaKeisha	Meet with T. Robinson to discuss status of ResCap 2012 financial statement audit planning documentation.	\$290.00	0.5	\$145.00
Florence, LaKeisha	Update status tracking document for ResCap 2012 financial statement audit planning documentation.	\$290.00	1.0	\$290.00
Gaglio, Joe	Complete audit documentation for testing application change management.	\$290.00	1.6	\$464.00
Green, Erin	Perform planning of journal entry testing.	\$290.00	0.6	\$174.00
Green, Erin	Meet with D. Reade, N. Lang, B. Naumovska, O. Psakhis, C. Rankin, L. Florence, and G. Bunn to discuss scoping for GATE applications.	\$290.00	0.3	\$87.00
Lang, Nick	Meet with D. Reade, E. Green, B. Naumovska, O. Psakhis, C. Rankin, L. Florence, and G. Bunn to discuss scoping for GATE applications.	\$215.00	0.3	\$64.50
Lang, Nick	Document SBO application control testing results.	\$215.00	2.1	\$451.50
Lang, Nick	Document LoanServ application control testing results.	\$215.00	1.3	\$279.50
Lang, Nick	Document ResCap infrastructure control testing.	\$215.00	1.8	\$387.00
Medway, David	Prepare MSR risk of material misstatement documentation.	\$215.00	2.1	\$451.50
Nkosi, Swazi	Perform information technology controls testing and prepare related documentation for the WALT application.	\$175.00	2.8	\$490.00
Nkosi, Swazi	Perform information technology controls testing and prepare related documentation for the Eclipse application.	\$175.00	1.6	\$280.00
Nkosi, Swazi	Perform information technology controls testing and prepare related documentation for the QRM application.	\$175.00	0.6	\$105.00
Petrovski, Biljana	Perform planning for Lewsville, TX testing procedures.	\$265.00	0.9	\$238.50
Petrovski, Biljana	Meet with D. Reade, E. Green, N. Lang, O. Psakhis, C. Rankin, L. Florence, and G. Bunn to discuss scoping for GATE applications.	\$265.00	0.3	\$79.50
Petrovski, Biljana	Evaluate potential areas that we can rely upon management's work for controls testing.	\$265.00	0.9	\$238.50
Petrovski, Biljana	Meet with M. Kuna to discuss status of general information technology controls audit.	\$265.00	0.3	\$79.50
Psakhis, Olga	Meet with D. Reade, E. Green, N. Lang, B. Naumovska, C. Rankin, L. Florence, and G. Bunn to discuss scoping for GATE applications.	\$265.00	0.3	\$79.50
Psakhis, Olga	Meet with M. Kuna and M. Gerlach to discuss adding GATE applications to general information technology controls scope.	\$265.00	0.6	\$159.00
Rankin, Crystal	Meet with D. Reade, E. Green, N. Lang, O. Psakhis, L. Florence, B. Naumovska, and G. Bunn to discuss scoping for GATE applications.	\$215.00	0.3	\$64.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

10/08/2012

Rankin, Crystal	Prepare for systems/applications meeting with audit team as it relates to unsecured debt.	\$215.00	0.5	\$107.50
Rankin, Crystal	Document design and implementation understanding as it relates to the secured debt process.	\$215.00	4.1	\$881.50
Rankin, Crystal	Call with D. Guarracino (ResCap) to discuss secured debt process.	\$215.00	0.3	\$64.50
Reade, Dave	Prepare ResCap planning documentation.	\$290.00	3.5	\$1,015.00
Reade, Dave	Update memo regarding accounting for ResCap asset purchase agreements.	\$290.00	0.9	\$261.00
Reade, Dave	Perform forecasting walkthrough and prepare related documentation.	\$290.00	0.9	\$261.00
Reade, Dave	Prepare agenda for engagement meeting regarding accounting for ResCap asset purchase agreements.	\$290.00	0.4	\$116.00
Reade, Dave	Audit Q3 2012 adjustments to ResCap mortgage fines and penalties reserve.	\$290.00	0.6	\$174.00
Reade, Dave	Meet with O. Psakhis, E. Green, N. Lang, B. Naumovska, C. Rankin, L. Florence, and G. Bunn to discuss scoping for GATE applications.	\$290.00	0.3	\$87.00
Robinson, Thomas	Review bankruptcy court transcripts regarding ResCap compliance with consent order and associated costs.	\$365.00	3.6	\$1,314.00
Robinson, Thomas	Meet with L. Florence to discuss status of ResCap 2012 financial statement audit planning documentation.	\$365.00	0.5	\$182.50
Schaefer, Christine	Review audit procedures and documentation from 12-31-11 year-end for items selected for detail testing.	\$215.00	1.0	\$215.00
Schaefer, Christine	Analyze nature of ResCap deferreds and other differences.	\$215.00	0.7	\$150.50
Schafka, Christine	Perform Windows control testing.	\$215.00	0.7	\$150.50
Schafka, Christine	Perform Active Directory control testing.	\$215.00	0.4	\$86.00
Schafka, Christine	Perform QRM application control testing.	\$215.00	2.6	\$559.00
Schafka, Christine	Perform Eclipse application control testing.	\$215.00	0.9	\$193.50
Scudder, Jon	Prepare audit documentation for representations and warranties.	\$215.00	4.2	\$903.00

10/09/2012

Baciorowski, Peter	Meet with J. Bazella and L. Mixon to discuss reconciliation.	\$265.00	0.7	\$185.50
Bunn, Greg	Call with L. Donatelli to discuss review of agency loan sale workpapers.	\$215.00	0.4	\$86.00
Bunn, Greg	Call with L. Donatelli to discuss agency loan sale testing.	\$215.00	0.2	\$43.00
Bunn, Greg	Perform review of ResCap agency loan sale testing workpapers.	\$215.00	4.8	\$1,032.00
Donatelli, Lauren	Review agency loan sale workpapers.	\$175.00	0.4	\$70.00
Donatelli, Lauren	Call with G. Bunn to discuss agency loan sale testing status.	\$175.00	0.2	\$35.00
Donatelli, Lauren	Review agency gain/loss testing notes.	\$175.00	0.6	\$105.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
10/09/2012				
Donatelli, Lauren	Meet with D. Reade and D. Medway to discuss master servicing rights planning.	\$175.00	0.6	\$105.00
Gaglio, Joe	Meet with B. Naumovska, O. Psakhis, N. Lang, C. Schafka, W. Janowski, P. Tsai, and S. Nkosi to update the status for general information technology controls testing.	\$290.00	0.7	\$203.00
Gaglio, Joe	Complete audit documentation for testing application change management.	\$290.00	2.1	\$609.00
Green, Erin	Document auditing of the Barclay's debt facility.	\$290.00	0.3	\$87.00
Janowski, Wally	Perform audit procedures for Windows domain controller active directory testing.	\$175.00	3.2	\$560.00
Janowski, Wally	Update workpapers for Windows domain controller active directory.	\$175.00	2.3	\$402.50
Janowski, Wally	Review prior year workpapers for Windows domain controller active directory.	\$175.00	1.3	\$227.50
Janowski, Wally	Update workpapers for Windows domain controller active directory.	\$175.00	1.7	\$297.50
Janowski, Wally	Attend LoanServ application controls meeting with L. Hitchcock, C. Stewart, and N. Lang.	\$175.00	0.4	\$70.00
Janowski, Wally	Meet with B. Naumovska, O. Psakhis, N. Lang, C. Schafka, P. Tsai, S. Nkosi, and J. Gaglio to update the status for general information technology controls testing.	\$175.00	0.4	\$70.00
Lang, Nick	Meet with B. Naumovska, O. Psakhis, C. Schafka, W. Janowski, P. Tsai, S. Nkosi, and J. Gaglio to update the status for general information technology controls testing.	\$215.00	0.7	\$150.50
Lang, Nick	Perform follow-up testing of SBO application controls.	\$215.00	0.9	\$193.50
Lang, Nick	Attend LoanServ application controls meeting with L. Hitchcock, C. Stewart, and W. Janowski.	\$215.00	0.4	\$86.00
Lang, Nick	Perform follow-up testing of LoanServ application controls.	\$215.00	0.8	\$172.00
Lang, Nick	Document ResCap database control testing results.	\$215.00	1.3	\$279.50
Lang, Nick	Prepare for ResCap infrastructure control walkthrough meetings.	\$215.00	1.7	\$365.50
Medway, David	Meet with L. Donatelli and D. Reade to discuss master servicing regulations planning.	\$215.00	0.6	\$129.00
Medway, David	Meet with D. Reade, L. Donatelli, J. Scudder, J. Cancelliere (ResCap), C. Senick (ResCap) and S. Duck (ResCap) to discuss third quarter valuation of representation and warrants.	\$215.00	1.9	\$408.50
Medway, David	Develop understanding of service fee accrual framework.	\$215.00	0.6	\$129.00
Nkosi, Swazi	Perform information technology controls testing and prepare related documentation for the WALT application.	\$175.00	1.8	\$315.00
Nkosi, Swazi	Meet with J. Gaglio, B. Naumovska, O. Psakhis, N. Lang, C. Schafka, W. Janowski, and P. Tsai to update the status for general information technology controls testing.	\$175.00	0.4	\$70.00
Nkosi, Swazi	Perform information technology controls testing and prepare related documentation for the QRM application.	\$175.00	2.8	\$490.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
10/09/2012				
Petrovski, Biljana	Identify missing information to send to the client related to the SBO application.	\$265.00	1.9	\$503.50
Petrovski, Biljana	Evaluate approach to testing system IDs for the ResCap environment.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Meet with O. Psakhis, N. Lang, C. Schafka, W. Janowski, P. Tsai, S. Nkosi, and J. Gaglio to update the status for general information technology controls testing	\$265.00	0.7	\$185.50
Petrovski, Biljana	Meet with J. Gaglio, O. Psakhis, N. Lang, C. Schafka, W. Janowski, P. Tsai, and S. Nkosi to update the status for general information technology controls testing.	\$265.00	0.4	\$106.00
Petrovski, Biljana	Review the status of the general information technology testing.	\$265.00	0.2	\$53.00
Psakhis, Olga	Review change control advisory board mapping to application for general information technology controls testing.	\$265.00	0.1	\$26.50
Psakhis, Olga	Prepare memo on testing change management controls for ResCap applications.	\$265.00	0.6	\$159.00
Psakhis, Olga	Meet with J. Gaglio, B. Naumovska, N. Lang, C. Schafka, W. Janowski, P. Tsai, and S. Nkosi to update the status for general information technology controls testing.	\$265.00	0.4	\$106.00
Psakhis, Olga	Meet with M. Kuna to discuss status of general information technology controls audit.	\$265.00	0.3	\$79.50
Psakhis, Olga	Prepare email to D. Baily to communicate data request and timing for ResCap data warehouses general information technology controls audit.	\$265.00	0.4	\$106.00
Psakhis, Olga	Prepare email to S. Herrygers to communicate additional general information technology controls testing areas.	\$265.00	0.2	\$53.00
Psakhis, Olga	Prepare email to M. Kuna to communicate additional systems added to general information technology controls scope.	\$265.00	0.1	\$26.50
Rankin, Crystal	Review documents for pension testing.	\$215.00	0.8	\$172.00
Rankin, Crystal	Perform auditing procedures for unsecured debt and prepare related documentation.	\$215.00	0.3	\$64.50
Rankin, Crystal	Prepare email to schedule debt issuance meeting for secured debt funding facilities.	\$215.00	0.4	\$86.00
Rankin, Crystal	Perform internal control implementation testing for secured debt.	\$215.00	5.4	\$1,161.00
Rankin, Crystal	Perform secured debt testing procedures.	\$215.00	0.5	\$107.50
Reade, Dave	Call with D. Sunderland and T. Robinson to evaluate accounting for impact of ResCap asset purchase agreements.	\$290.00	1.2	\$348.00
Reade, Dave	Meet with L. Donatelli and D. Medway to discuss master servicing regulations planning.	\$290.00	0.6	\$174.00
Robinson, Thomas	Call with D. Sunderland, D. Reade, and T. Robinson to evaluate accounting for impact of ResCap asset purchase agreements.	\$365.00	1.2	\$438.00
Robinson, Thomas	Evaluate considerations related to ResCap asset purchase agreements accounting and valuation impact on September 30, 2012 financial statements.	\$365.00	2.7	\$985.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

10/09/2012

Schaefer, Christine	Analyze nature of ResCap deferred tax balances.	\$215.00	0.9	\$193.50
Schafka, Christine	Perform Windows control testing.	\$215.00	0.3	\$64.50
Schafka, Christine	Perform Active Directory control testing.	\$215.00	0.6	\$129.00
Schafka, Christine	Meet with B. Naumovska, O. Psakhis, N. Lang, C. Schafka, W. Janowski, P. Tsai, S. Nkosi, and J. Gaglio to update the status for general information technology controls testing.	\$215.00	0.7	\$150.50
Schafka, Christine	Perform Quantum application control testing.	\$215.00	2.1	\$451.50
Schafka, Christine	Perform Powerseller application control testing.	\$215.00	1.4	\$301.00
Tsai, Yi-Cheng	Meet with J. Gaglio, B. Naumovska, O. Psakhis, N. Lang, C. Schafka, W. Janowski, and S. Nkosi to update the status for general information technology controls testing.	\$175.00	0.4	\$70.00

10/10/2012

Berdichevsky, Ellina	Attend CFR application walkthrough with M. Bailey (SOX), N. Kennedy (SOX), D. Howard, L. Konowal, M. Zayas and M. Nealon.	\$175.00	0.5	\$87.50
Calhoun, Jamel	Perform audit procedures for SBO and GLS application control testing.	\$175.00	0.2	\$35.00
Gaglio, Joe	Complete audit documentation for testing application change management.	\$290.00	1.8	\$522.00
Green, Erin	Perform planning of ResCap journal entry test.	\$290.00	1.2	\$348.00
Janowski, Wally	Perform audit procedures for Oracle termination test.	\$175.00	2.8	\$490.00
Janowski, Wally	Perform audit procedures for SQL termination test.	\$175.00	1.8	\$315.00
Janowski, Wally	Review prior year workpapers for Oracle infrastructure.	\$175.00	0.4	\$70.00
Janowski, Wally	Update workpapers for Windows domain controller active directory.	\$175.00	1.3	\$227.50
Janowski, Wally	Attend LoanServ application controls meeting with B. Petrovski, N. Lang, J. Krebsbach, and M. Zayas.	\$175.00	0.5	\$87.50
Janowski, Wally	Update workpapers for Quantum application.	\$175.00	0.3	\$52.50
Janowski, Wally	Review workpapers for Quantum application.	\$175.00	0.6	\$105.00
Krebsbach, Jessica	Attend LoanServ application controls meeting with B. Petrovski, N. Lang, M. Zayas, and W. Janowski.	\$265.00	0.5	\$132.50
Lang, Nick	Prepare follow-up material for ResCap database control test.	\$215.00	1.3	\$279.50
Lang, Nick	Attend Lewisville physical security control walkthrough meeting with B. Morton, C. Judge, and S. Krumme.	\$215.00	0.8	\$172.00
Lang, Nick	Participate in ResCap backup walkthrough meeting with J. Marton, S. Krumme, C. Judge, and J. Bloom.	\$215.00	0.4	\$86.00
Lang, Nick	Prepare information technology controls walkthrough documentation.	\$215.00	1.1	\$236.50
Lang, Nick	Discuss control test related to informant with B. Felix, R. Clemens, and L. Hitchcock.	\$215.00	0.4	\$86.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
10/10/2012				
Lang, Nick	Attend LoanServ application controls meeting with B. Petrovski, J. Krebsbach, M. Zayas, and W. Janowski.	\$215.00	0.5	\$107.50
Lang, Nick	Review LoanServ application control testing.	\$215.00	1.3	\$279.50
Nealon, Matt	Attend CFR walkthrough with M. Bailey (SOX), N. Kennedy (SOX), D. Howard, L. Konowal, M. Zayas, and E. Berdichevsky.	\$175.00	0.5	\$87.50
Nkosi, Swazi	Perform information technology controls testing and prepare related documentation for the QRM application.	\$175.00	3.0	\$525.00
Petrovski, Biljana	Review scope of change management audit testing plan.	\$265.00	0.8	\$212.00
Petrovski, Biljana	Prepare documentation regarding testing of system IDs for the ResCap applications.	\$265.00	0.8	\$212.00
Petrovski, Biljana	Participate in LoanServ application controls meeting with N. Lang, J. Krebsbach, M. Zayas, and W. Janowski.	\$265.00	0.5	\$132.50
Petrovski, Biljana	Review walkthrough documents and agendas for the Lewisville infrastructure reviews and meetings.	\$265.00	0.6	\$159.00
Rankin, Crystal	Conference call with M. Dugan (ResCap) to discuss process change for secured debt funding facility.	\$215.00	0.4	\$86.00
Rankin, Crystal	Prepare for secured debt meeting to discuss funding facility process.	\$215.00	0.5	\$107.50
Rankin, Crystal	Update controls design and implementation documentation based on process meetings for secured debt.	\$215.00	2.1	\$451.50
Rankin, Crystal	Call with H. McKay to discuss secured debt accounting by ResCap.	\$215.00	0.3	\$64.50
Rankin, Crystal	Perform design and implementation test for unsecured debt controls.	\$215.00	4.6	\$989.00
Reade, Dave	Clear review notes on the ResCap planning memo.	\$290.00	5.6	\$1,624.00
Reade, Dave	Prepare ResCap planning documentation.	\$290.00	1.3	\$377.00
Reade, Dave	Meet with J. Scudder to discuss audit documentation of reps and warrants.	\$290.00	1.1	\$319.00
Schafka, Christine	Perform QRM application control test.	\$215.00	2.2	\$473.00
Schafka, Christine	Perform Eclipse application control test.	\$215.00	0.9	\$193.50
Schafka, Christine	Perform Powerseller application control test.	\$215.00	0.8	\$172.00
Schafka, Christine	Perform Windows internal control test.	\$215.00	0.5	\$107.50
Schafka, Christine	Perform Active Directory control testing.	\$215.00	0.7	\$150.50
Scudder, Jon	Meet with D. Reade to discuss audit documentation of representations and warrants.	\$215.00	1.1	\$236.50
Zayas, Marilitza	Attend LoanServ application controls meeting with B. Petrovski, N. Lang, J. Krebsbach, and W. Janowski.	\$215.00	0.5	\$107.50
Zayas, Marilitza	Attend CFR walkthrough with M. Bailey (SOX), N. Kennedy (SOX), D. Howard, L. Konowal, E. Berdichevsky, and M. Nealon.	\$215.00	0.5	\$107.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

10/11/2012

Baciorowski, Peter	Review initial ResCap journal entry profiling results.	\$265.00	0.8	\$212.00
Donatelli, Lauren	Participate in MSR walkthrough with K. Banh, M. Dugan, D. Medway, and D. Reade.	\$175.00	0.9	\$157.50
Donatelli, Lauren	Meet with D. Medway and D. Reade to discuss MSR control documentation and testing.	\$175.00	0.4	\$70.00
Donatelli, Lauren	Review MSR controls to prepare for walkthrough meeting.	\$175.00	3.1	\$542.50
Donatelli, Lauren	Document understanding of MSR controls.	\$175.00	2.1	\$367.50
Gaglio, Joe	Complete audit documentation for testing application change management.	\$290.00	2.3	\$667.00
Green, Erin	Call with N. Kennedy (ResCap), M. Bailey (ResCap), H. Anderson (ResCap), R. Bluhm (ResCap), E. Colday (ResCap), C. Rankin, and G. Bunn to perform a walkthrough of a secured debt control.	\$290.00	0.8	\$232.00
Janowski, Wally	Update workpapers for Windows domain controller active directory.	\$175.00	0.7	\$122.50
Janowski, Wally	Review workpapers for Quantum application.	\$175.00	1.1	\$192.50
Janowski, Wally	Review workpapers for SBO application.	\$175.00	0.9	\$157.50
Janowski, Wally	Review SBO testing results.	\$175.00	2.1	\$367.50
Janowski, Wally	Update workpapers for Quantum application.	\$175.00	0.8	\$140.00
Janowski, Wally	Review workpapers for LoanServ application.	\$175.00	0.7	\$122.50
Kozlowski, Terri	Plan ResCap audit testing procedures for income taxes.	\$290.00	0.3	\$87.00
Lang, Nick	Review ResCap Oracle control testing.	\$215.00	1.4	\$301.00
Lang, Nick	Discuss ResCap database follow-up questions with T. Dimant, L. Hitchcock, B. Petrovski, C. Irving, and D. Baily.	\$215.00	0.9	\$193.50
Lang, Nick	Prepare follow-up requests for ResCap physical security control test.	\$215.00	1.7	\$365.50
Lang, Nick	Review SBO application testing.	\$215.00	1.3	\$279.50
Lang, Nick	Review LoanServ application control test documentation.	\$215.00	1.2	\$258.00
Medway, David	Prepare MSR risk of material misstatement documentation.	\$215.00	2.2	\$473.00
Medway, David	Develop understanding of service fee accrual framework.	\$215.00	1.8	\$387.00
Nkosi, Swazi	Perform information technology controls testing and prepare related documentation for the Eclipse application.	\$175.00	1.8	\$315.00
Nkosi, Swazi	Perform testing of general information technology internal controls and prepare related documentation.	\$175.00	1.4	\$245.00
Nkosi, Swazi	Perform information technology controls testing and prepare related documentation for the QRM application.	\$175.00	0.9	\$157.50
Nkosi, Swazi	Perform information technology controls testing and prepare related documentation for the WALT application.	\$175.00	0.9	\$157.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

10/11/2012

Petrovski, Biljana	Review status summary for ResCap related applications testing.	\$265.00	0.7	\$185.50
Petrovski, Biljana	Review information regarding the SBO application missing data.	\$265.00	0.9	\$238.50
Petrovski, Biljana	Prepare detailed document related to escalation of data not received for the SBO application.	\$265.00	2.6	\$689.00
Petrovski, Biljana	Discuss ResCap database follow-up questions with T. Dimant, L. Hitchcock, C. Irving, and D. Baily.	\$265.00	0.9	\$238.50
Pisani, Jeff	Map in the trial balance, new general ledger accounts for ResCap.	\$215.00	3.2	\$688.00
Rankin, Crystal	Call with N. Kennedy (ResCap), M. Bailey (ResCap), H. Anderson (ResCap), R. Bluhm (ResCap), E. Colday (ResCap), E. Green, and G. Bunn to perform a walkthrough of a secured debt control.	\$215.00	0.8	\$172.00
Rankin, Crystal	Review documentation for the secured debt valuation modeling test.	\$215.00	1.5	\$322.50
Rankin, Crystal	Review other liabilities test workpapers.	\$215.00	2.1	\$451.50
Rankin, Crystal	Review other liabilities planned test procedures.	\$215.00	1.1	\$236.50
Rankin, Crystal	Review other liabilities sample selections for interim test.	\$215.00	0.3	\$64.50
Rankin, Crystal	Call with H. Anderson (ResCap) to discuss debt issuance process.	\$215.00	0.6	\$129.00
Rankin, Crystal	Prepare for call with H. Anderson (ResCap) to discuss secured debt issuance process.	\$215.00	0.8	\$172.00
Reade, Dave	Perform MSR service fee receivable walkthrough.	\$290.00	1.6	\$464.00
Schaefer, Christine	Review ResCap audit documentation for income taxes.	\$215.00	0.4	\$86.00
Schafka, Christine	Perform QRM application control test.	\$215.00	1.6	\$344.00
Schafka, Christine	Perform WebSeries application control test.	\$215.00	1.5	\$322.50
Schafka, Christine	Perform Quantum application control test.	\$215.00	1.9	\$408.50
Schafka, Christine	Perform Windows control test.	\$215.00	0.8	\$172.00
Schafka, Christine	Perform Active Directory control test.	\$215.00	0.6	\$129.00
Scudder, Jon	Prepare loans held for sale audit documentation.	\$215.00	2.3	\$494.50
Wang, Lulu	Prepare other liabilities test workpapers.	\$175.00	3.5	\$612.50

10/12/2012

Baciorowski, Peter	Review ResCap journal entry profiling report.	\$265.00	1.3	\$344.50
Donatelli, Lauren	Document ResCap MSR controls.	\$175.00	4.0	\$700.00
Gaglio, Joe	Complete audit documentation for testing application change management.	\$290.00	0.6	\$174.00
Janowski, Wally	Perform audit procedures for SBO application control test.	\$175.00	3.3	\$577.50
Janowski, Wally	Prepare for WebSeries application controls meeting.	\$175.00	0.3	\$52.50
Janowski, Wally	Prepare for SBO application controls meeting.	\$175.00	0.4	\$70.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
10/12/2012				
Janowski, Wally	Update workpapers for SBO application.	\$175.00	1.9	\$332.50
Janowski, Wally	Attend WebSeries application controls meeting with T. Hassan, H. Levy, R. Lilly, E. LaVasseur, T. Bland, A. Mattin, and C. Schafka.	\$175.00	0.2	\$35.00
Janowski, Wally	Attend SBO application controls meeting with B. Felix, D. Bailey, B. Koch, L. Hitchcock, L. Frieman, T. Dimant, C. Irving, N. Lang, and B. Petrovski.	\$175.00	0.9	\$157.50
Lang, Nick	Attend ResCap UNIX control walkthrough meeting with T. Leber, S. Krumme, J. Hart (PwC), and C. Judge.	\$215.00	0.8	\$172.00
Lang, Nick	Prepare for ResCap UNIX control walkthrough meeting.	\$215.00	2.2	\$473.00
Lang, Nick	Review SBO application control test workpapers.	\$215.00	1.1	\$236.50
Lang, Nick	Attend SBO application controls meeting with B. Felix, D. Bailey, B. Koch, L. Hitchcock, L. Frieman, T. Dimant, C. Irving, B. Petrovski, and W. Janowski.	\$215.00	0.9	\$193.50
Nkosi, Swazi	Perform testing of general information technology internal controls and prepare related documentation.	\$175.00	1.6	\$280.00
Nkosi, Swazi	Perform information technology controls testing and prepare related documentation for the QRM application.	\$175.00	1.1	\$192.50
Nkosi, Swazi	Perform information technology controls testing and prepare related documentation for the Eclipse application.	\$175.00	1.2	\$210.00
Nkosi, Swazi	Perform information technology controls testing and prepare related documentation for the WALT application.	\$175.00	1.1	\$192.50
Petrovski, Biljana	Prepare responses to client's questions for missing data related to the SBO application.	\$265.00	1.8	\$477.00
Petrovski, Biljana	Attend SBO application controls meeting with B. Felix, D. Bailey, B. Koch, L. Hitchcock, L. Frieman, T. Dimant, C. Irving, N. Lang, and W. Janowski.	\$265.00	0.9	\$238.50
Pisani, Jeff	Review journal entry profiling report for ResCap.	\$215.00	0.3	\$64.50
Psakhis, Olga	Meet with M. Kuna, W. Haugey, A. Khetan, and W. Graham to discuss scoping of general information technology controls test.	\$265.00	0.3	\$79.50
Rankin, Crystal	Review other liabilities testing workpapers.	\$215.00	0.6	\$129.00
Rankin, Crystal	Create internal control design and implementation test workpapers.	\$215.00	3.1	\$666.50
Reade, Dave	Clear review notes on the ResCap planning memo .	\$290.00	4.9	\$1,421.00
Schafka, Christine	Perform ResCap system access control test.	\$215.00	0.9	\$193.50
Schafka, Christine	Perform WebSeries application control test.	\$215.00	1.1	\$236.50
Schafka, Christine	Participate in WebSeries application controls meeting with T. Hassan, H. Levy, R. Lilly, E. LaVasseur, T. Bland, A. Mattin, and W. Janowski.	\$215.00	0.2	\$43.00
Schafka, Christine	Perform Windows control test.	\$215.00	0.8	\$172.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
10/12/2012				
Schafka, Christine	Perform Active Directory control test.	\$215.00	0.9	\$193.50
Scudder, Jon	Prepare loans held for sale audit documentation.	\$215.00	1.2	\$258.00
Scudder, Jon	Prepare representation and warranties audit documentation.	\$215.00	2.1	\$451.50
10/13/2012				
Nkosi, Swazi	Perform testing of general information technology internal controls and prepare related documentation.	\$175.00	1.1	\$192.50
Nkosi, Swazi	Perform information technology controls testing and prepare related documentation for the QRM application.	\$175.00	0.9	\$157.50
Sunderland, Daniel	Perform accounting research regarding ResCap Asset Purchase Agreement accounting.	\$365.00	4.0	\$1,460.00
10/15/2012				
Donatelli, Lauren	Close review notes for agency gain/loss testing.	\$175.00	1.7	\$297.50
Florence, LaKeisha	Meet with B. Stevenson and T. Robinson to review status of planning for ResCap 2012 financial statement audit.	\$290.00	0.8	\$232.00
Gaglio, Joe	Meet with D. Wheeler, S. Herrygers, and O. Psakhis to discuss general information technology controls test for ResCap data warehouses.	\$290.00	0.4	\$116.00
Gaglio, Joe	Meet with S. Herrygers and O. Psakhis to discuss general information technology controls test for ResCap data warehouses.	\$290.00	0.3	\$87.00
Gaglio, Joe	Meet with J. Hogg, S. Lako, B. Petrovski, and O. Psakhis to obtain understanding of the change management controls.	\$290.00	0.4	\$116.00
Green, Erin	Review results of journal entry audit profiling.	\$290.00	0.8	\$232.00
Herrygers, Sandy	Meet with J. Gaglio and O. Psakhis to discuss general information technology controls test for ResCap data warehouses.	\$365.00	0.3	\$109.50
Herrygers, Sandy	Meet with D. Wheeler, J. Gaglio, and O. Psakhis to discuss general information technology controls test for ResCap data warehouses.	\$365.00	0.4	\$146.00
Janowski, Wally	Perform test controls of SBO application.	\$175.00	2.7	\$472.50
Janowski, Wally	Review SBO application workpapers.	\$175.00	2.4	\$420.00
Janowski, Wally	Update workpapers for SBO application.	\$175.00	2.2	\$385.00
Janowski, Wally	Document workpapers for SBO application.	\$175.00	2.8	\$490.00
Lang, Nick	Document ResCap data backup control test.	\$215.00	1.3	\$279.50
Lang, Nick	Review ResCap Lewisville data center control test.	\$215.00	0.7	\$150.50
Lang, Nick	Review Service By Others (SBO) Application control test.	\$215.00	2.3	\$494.50
Lang, Nick	Review LoanServ application control test work papers.	\$215.00	1.2	\$258.00
Lynch, Bryan	Prepare test workpaper for unsecured debt.	\$175.00	1.8	\$315.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
10/15/2012				
Pangrazzi, Michael	Perform testing and prepare related documentation for ResCap's financial close and reporting internal controls.	\$175.00	1.5	\$262.50
Petrovski, Biljana	Meet with J. Hogg, S. Lako, J. Gaglio, and O. Psakhis to obtain understanding of the change management controls.	\$265.00	0.4	\$106.00
Petrovski, Biljana	Review status of general information technology controls testing.	\$265.00	0.3	\$79.50
Petrovski, Biljana	Review Quantum application internal control deficiency.	\$265.00	0.2	\$53.00
Petrovski, Biljana	Review information to be discussed during the network meeting with ResCap.	\$265.00	1.8	\$477.00
Petrovski, Biljana	Review changes related to the ResCap network environment.	\$265.00	0.2	\$53.00
Petrovski, Biljana	Review status of information technology infrastructure related internal control areas.	\$265.00	0.2	\$53.00
Psakhis, Olga	Meet with J. Hogg, S. Lako, J. Gaglio, and B. Petrovski to obtain understanding of the change management controls.	\$265.00	0.4	\$106.00
Psakhis, Olga	Meet with S. Herrygers and J. Gaglio to discuss general information technology controls test for ResCap data warehouses.	\$265.00	0.3	\$79.50
Psakhis, Olga	Meet with D. Wheeler, S. Herrygers, and J. Gaglio to discuss general information technology controls test for ResCap data warehouses.	\$265.00	0.4	\$106.00
Psakhis, Olga	Prepare email communication to D. Bailly regarding controls in scope for ResCap data warehouses.	\$265.00	0.3	\$79.50
Rankin, Crystal	Prepare listing of client requests for secured debt.	\$215.00	0.5	\$107.50
Reade, Dave	Prepare ResCap planning documentation.	\$290.00	5.1	\$1,479.00
Reade, Dave	Review ResCap 2012 planning memo and related documentation with T. Robinson.	\$290.00	1.7	\$493.00
Reade, Dave	Review representation and warrant audit documentation.	\$290.00	1.1	\$319.00
Reade, Dave	Prepare agenda for 10-16-12 meeting on the accounting for ResCap asset purchase agreements.	\$290.00	0.3	\$87.00
Robinson, Thomas	Meet with B. Stevenson and L. Florence to review status of planning for ResCap 2012 financial statement audit.	\$365.00	0.8	\$292.00
Robinson, Thomas	Review ResCap 2012 planning memo and related documentation with D. Reade.	\$365.00	1.7	\$620.50
Robinson, Thomas	Evaluate accounting and valuation considerations related to planned ResCap assets sales.	\$365.00	2.1	\$766.50
Schafka, Christine	Perform Quantum application control test.	\$215.00	0.8	\$172.00
Schafka, Christine	Perform WebSeries application control test.	\$215.00	1.6	\$344.00
Schafka, Christine	Prepare for Active Directory walkthrough meeting.	\$215.00	0.8	\$172.00
Schafka, Christine	Prepare for Windows walkthrough meeting.	\$215.00	1.3	\$279.50
Schafka, Christine	Perform Active Directory control test.	\$215.00	0.4	\$86.00
Schafka, Christine	Perform Windows control test.	\$215.00	0.7	\$150.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

10/15/2012

Scudder, Jon	Prepare representation and warranties audit documentation.	\$215.00	1.1	\$236.50
Zayas, Marilitza	Gather data from ResCap's internal audit site, in order to perform controls test.	\$215.00	1.8	\$387.00
Zayas, Marilitza	Update internal control status report for mortgage.	\$215.00	0.2	\$43.00

10/16/2012

Berrigan, Michael	Meet with S. Pfeffer, T. Robinson, D. Reade, and D. Bradfield to evaluate the accounting for ResCap asset purchase agreements.	\$290.00	1.3	\$377.00
Berrigan, Michael	Research the accounting for ResCap asset purchase agreements.	\$290.00	2.7	\$783.00
Bradfield, Derek	Meet with T. Robinson, D. Reade, and M. Berrigan to evaluate the accounting for ResCap asset purchase agreements.	\$365.00	1.3	\$474.50
Donatelli, Lauren	Close review notes for agency gain/loss testing.	\$175.00	1.6	\$280.00
Donatelli, Lauren	Document MSR controls.	\$175.00	3.6	\$630.00
Florence, LaKeisha	Meet with T. Robinson, B. Stevenson, D. Reade, B. Petrovski, E. Green, and T. Kozlowski to discuss the status of the ResCap 2012 financial statement audit.	\$290.00	1.3	\$377.00
Gaglio, Joe	Complete audit documentation associated with ResCap change management.	\$290.00	0.7	\$203.00
Green, Erin	Meet with T. Robinson, B. Stevenson, D. Reade, B. Petrovski, L. Florence, and T. Kozlowski to discuss the status of the ResCap 2012 financial statement audit.	\$290.00	1.3	\$377.00
Green, Erin	Meet with B. Mashburn to plan journal entry test.	\$290.00	0.8	\$232.00
Janowski, Wally	Review workpapers for SBO application.	\$175.00	2.1	\$367.50
Janowski, Wally	Review workpapers for LoanServ application.	\$175.00	1.6	\$280.00
Janowski, Wally	Document workpapers for LoanServ application.	\$175.00	1.3	\$227.50
Janowski, Wally	Document workpapers for SBO application.	\$175.00	1.2	\$210.00
Janowski, Wally	Perform testing of information technology controls.	\$175.00	0.6	\$105.00
Kozlowski, Terri	Review status of ResCap audit procedures.	\$290.00	0.3	\$87.00
Kozlowski, Terri	Meet with T. Robinson, B. Stevenson, D. Reade, B. Petrovski, L. Florence, and E. Green to discuss the status of the ResCap 2012 financial statement audit.	\$290.00	1.3	\$377.00
Lang, Nick	Call with L. Hitchcock regarding ResCap data warehouse test.	\$215.00	0.6	\$129.00
Lang, Nick	Discuss ResCap Infrastructure planning with M. Kuna.	\$215.00	1.3	\$279.50
Lang, Nick	Review Serviced By Others (SBO) application control test.	\$215.00	0.7	\$150.50
Lang, Nick	Perform test of LoanServ application controls.	\$215.00	0.8	\$172.00
Lynch, Bryan	Prepare test workpaper for unsecured debt.	\$175.00	3.6	\$630.00
Lynch, Bryan	Document audit support for Deloitte's test procedures for unsecured debt.	\$175.00	2.4	\$420.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
10/16/2012				
Pangrazzi, Michael	Perform testing and prepare related documentation for ResCap's financial close and reporting internal controls.	\$175.00	1.5	\$262.50
Petrovski, Biljana	Meet with T. Robinson, B. Stevenson, D. Reade, L. Florence, E. Green, and T. Kozlowski to discuss the status of the ResCap 2012 financial statement audit.	\$265.00	1.3	\$344.50
Petrovski, Biljana	Prepare for meeting regarding walkthrough for Windows and active directory.	\$265.00	0.3	\$79.50
Petrovski, Biljana	Review agenda and walkthrough documentation for infrastructure walkthroughs.	\$265.00	0.4	\$106.00
Petrovski, Biljana	Meet with C. Judge, L. Watts, D. Stuckey, S. Krumme, D. Endriss, and C. Schafka regarding walkthrough over Windows and Active Directory.	\$265.00	1.1	\$291.50
Reade, Dave	Prepare ResCap planning documentation.	\$290.00	2.1	\$609.00
Reade, Dave	Meet with T. Robinson, B. Stevenson, B. Petrovski, L. Florence, E. Green, and T. Kozlowski to discuss the status of the ResCap 2012 financial statement audit.	\$290.00	1.3	\$377.00
Reade, Dave	Meet with S. Pfeffer, T. Robinson, M. Berrigan, and D. Bradfield to evaluate the accounting for ResCap asset purchase agreements.	\$290.00	1.3	\$377.00
Robinson, Thomas	Review ResCap 2012 audit planning documentation.	\$365.00	2.1	\$766.50
Robinson, Thomas	Meet with B. Stevenson, D. Reade, B. Petrovski, L. Florence, E. Green, and T. Kozlowski to discuss the status of the ResCap 2012 financial statement audit.	\$365.00	1.3	\$474.50
Robinson, Thomas	Meet with S. Pfeffer, D. Reade, M. Berrigan, and D. Bradfield to evaluate the accounting for ResCap asset purchase agreements.	\$365.00	1.3	\$474.50
Robinson, Thomas	Research accounting for ResCap asset purchase agreements.	\$365.00	1.9	\$693.50
Schafka, Christine	Perform Windows control test.	\$215.00	1.7	\$365.50
Schafka, Christine	Meet with C. Judge, L. Watts, D. Stuckey, S. Krumme, D. Endriss, and B. Petrovski regarding walkthrough over Windows and Active Directory.	\$215.00	1.1	\$236.50
Schafka, Christine	Perform Active Directory control test.	\$215.00	0.6	\$129.00
Schafka, Christine	Perform Windows control test.	\$215.00	0.9	\$193.50
Stevenson, Brad	Meet with T. Robinson, D. Reade, B. Petrovski, L. Florence, E. Green, and T. Kozlowski to discuss the status of the ResCap 2012 financial statement audit.	\$365.00	1.3	\$474.50
Wang, Lulu	Prepare other liabilities test workpapers.	\$175.00	4.1	\$717.50
Zayas, Marilitza	Review prior year workpaper documents in order to plan for 2012 testing of mortgage lending.	\$215.00	1.5	\$322.50
10/17/2012				
Bunn, Greg	Perform review of mortgage loan sale testing.	\$215.00	0.8	\$172.00
Donatelli, Lauren	Complete agency gain/loss testing.	\$175.00	1.2	\$210.00
Donatelli, Lauren	Document MSR controls.	\$175.00	1.6	\$280.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
10/17/2012				
Florence, LaKeisha	Determine audit materiality for ResCap.	\$290.00	4.7	\$1,363.00
Herrygers, Sandy	Perform review of planning documentation for testing of ResCap information technology internal controls.	\$365.00	4.3	\$1,569.50
Janowski, Wally	Perform control test of LoanServ application.	\$175.00	1.8	\$315.00
Janowski, Wally	Review workpapers for LoanServ application.	\$175.00	1.6	\$280.00
Janowski, Wally	Document workpapers for LoanServ application.	\$175.00	1.9	\$332.50
Lang, Nick	Discuss ResCap firewalls control walkthrough with R. Bernard, S. Krumme, C. Judge, and H. Guilbeaux.	\$215.00	0.9	\$193.50
Lang, Nick	Discuss ResCap infrastructure control walkthrough with C. Judge, S. Krumme, R. Hurry, and C. Hermiller.	\$215.00	0.9	\$193.50
Lang, Nick	Prepare for ResCap infrastructure walkthrough meetings.	\$215.00	1.8	\$387.00
Lang, Nick	Determine timing of ResCap router control test due to implementation of new devices.	\$215.00	1.1	\$236.50
Lang, Nick	Review SBO application control test workpapers.	\$215.00	0.8	\$172.00
Lynch, Bryan	Document audit support for Deloitte's test procedures for secured debt.	\$175.00	2.9	\$507.50
Lynch, Bryan	Document audit support for Deloitte's test procedures for unsecured debt.	\$175.00	0.5	\$87.50
Nkosi, Swazi	Perform information technology controls testing and prepare related documentation for the Eclipse application.	\$175.00	2.9	\$507.50
Petrovski, Biljana	Respond to emails regarding our infrastructure testing scope.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Review agenda and walkthrough documentation for infrastructure walkthroughs.	\$265.00	0.4	\$106.00
Petrovski, Biljana	Review management's work related to general information technology controls.	\$265.00	1.8	\$477.00
Petrovski, Biljana	Prepare for meeting with client regarding status of internal control testing.	\$265.00	1.6	\$424.00
Pisani, Jeff	Review ResCap journal entry testing results.	\$215.00	0.3	\$64.50
Psakhis, Olga	Test application termination control for ResCap applications.	\$265.00	0.4	\$106.00
Rankin, Crystal	Review ResCap's operating expense audit status.	\$215.00	1.0	\$215.00
Rankin, Crystal	Review test for operating expenses.	\$215.00	2.1	\$451.50
Rankin, Crystal	Review ResCap's system process flow for other expenses.	\$215.00	1.1	\$236.50
Rankin, Crystal	Prepare list of client requests for unsecured debt.	\$215.00	1.1	\$236.50
Reade, Dave	Assess internal control reliance of DWDB and EDW systems.	\$290.00	2.1	\$609.00
Reade, Dave	Research accounting for ResCap asset purchase agreements.	\$290.00	1.1	\$319.00
Schafka, Christine	Create Windows follow-up request lists.	\$215.00	0.5	\$107.50
Schafka, Christine	Create Active Directory follow-up request lists for client.	\$215.00	0.6	\$129.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

10/17/2012

Schafka, Christine	Perform Windows control test.	\$215.00	0.7	\$150.50
Schafka, Christine	Perform Active Directory control test.	\$215.00	0.4	\$86.00
Stevenson, Brad	Perform mortgage servicing rights audit procedures.	\$365.00	1.7	\$620.50
Stevenson, Brad	Discuss MSRs balances with M. Zayas.	\$365.00	0.4	\$146.00
Wang, Lulu	Prepare other liabilities test workpapers.	\$175.00	4.0	\$700.00
Zayas, Marilitza	Discuss MSRs balances with B. Stevenson.	\$215.00	0.4	\$86.00
Zayas, Marilitza	Review mortgage loans controls testing.	\$215.00	2.5	\$537.50

10/18/2012

Berrigan, Michael	Meet with T. Robinson, D. Reade, and D. Bradfield to evaluate the accounting for the ResCap asset purchase agreements.	\$290.00	0.6	\$174.00
Bradfield, Derek	Meet with T. Robinson, D. Reade and M. Berrigan to evaluate the accounting for the ResCap asset purchase agreements.	\$365.00	0.6	\$219.00
Donatelli, Lauren	Discussion with J. Craparo regarding counterparty confirmations for agency loan sale test.	\$175.00	0.2	\$35.00
Donatelli, Lauren	Document MSR controls.	\$175.00	4.0	\$700.00
Fischer, Leslie	Meet with M. Gerlach and O. Psakhis to discuss test for GATE Quantum application and cash reconciliation controls.	\$265.00	0.2	\$53.00
Florence, LaKeisha	Document materiality for ResCap subsidiaries GMAC Mortgage and RFC.	\$290.00	2.9	\$841.00
Florence, LaKeisha	Meet with C. Dondzila, D. Reade, B. Stevenson, and T. Robinson to discuss accounting matters impacting ResCap's financial statements.	\$290.00	0.6	\$174.00
Gaglio, Joe	Meet with M. Kuna, S. Lako, O. Psakhis, and B. Petrovski to discuss ResCap change management approach.	\$290.00	0.4	\$116.00
Han, Jie fu	Run data interrogation programs to provide line item details based on initial profiling results.	\$175.00	1.2	\$210.00
Herrygers, Sandy	Continue to perform review of planning documentation for testing of ResCap information technology internal controls.	\$365.00	3.7	\$1,350.50
Janowski, Wally	Perform control test of LoanServ application.	\$175.00	0.8	\$140.00
Janowski, Wally	Review workpapers for LoanServ application.	\$175.00	0.9	\$157.50
Janowski, Wally	Document workpapers for LoanServ application.	\$175.00	2.2	\$385.00
Janowski, Wally	Review workpapers for SBO application.	\$175.00	0.9	\$157.50
Lang, Nick	Prepare for ResCap database conclusion meeting.	\$215.00	1.2	\$258.00
Lang, Nick	Discuss ResCap database control conclusion with L. Hitchcock, B. Petrovski, T. Dimant and C. Irving.	\$215.00	0.9	\$193.50
Lang, Nick	Review LoanServ application control test workpapers.	\$215.00	0.7	\$150.50
Lang, Nick	Prepare SBO application control test work papers.	\$215.00	1.5	\$322.50
Petrovski, Biljana	Review test approach related to system IDs.	\$265.00	0.6	\$159.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

10/18/2012

Petrovski, Biljana	Participate in ResCap database control conclusion meeting with L. Hitchcock, B. Petrovski, T. Dimant, and C. Irving.	\$265.00	0.9	\$238.50
Petrovski, Biljana	Meet with M. Kuna, S. Lako, O. Psakhis, and J. Gaglio to discuss ResCap change management approach.	\$265.00	0.4	\$106.00
Pisani, Jeff	Review the journal entry profiling results for ResCap.	\$215.00	0.8	\$172.00
Psakhis, Olga	Review DDS application server mapping.	\$265.00	0.1	\$26.50
Psakhis, Olga	Meet with M. Kuna, S. Lako, J. Gaglio, and B. Petrovski to discuss ResCap change management approach.	\$265.00	0.4	\$106.00
Psakhis, Olga	Meet with M. Gerlach and L. Fischer to discuss test for GATE Quantum application and cash reconciliation controls.	\$265.00	0.2	\$53.00
Rankin, Crystal	Examine support for operating expense test procedures.	\$215.00	1.6	\$344.00
Rankin, Crystal	Prepare audit procedures for secured debt.	\$215.00	1.1	\$236.50
Reade, Dave	Prepare agenda for Deloitte Tax update with C. Dondzila (ResCap).	\$290.00	0.6	\$174.00
Reade, Dave	Meet with C. Dondzila, T. Robinson, B. Stevenson, and L. Florence to discuss accounting matters impacting ResCap's financial statements.	\$290.00	0.6	\$174.00
Reade, Dave	Meet with T. Robinson, D. Sunderland, M. Berrigan, and D. Bradfield to evaluate the accounting for ResCaps asset purchase agreements.	\$290.00	0.6	\$174.00
Robinson, Thomas	Meet with C. Dondzila, D. Reade, B. Stevenson, and L. Florence to discuss accounting matters impacting ResCap's financial statements.	\$365.00	0.6	\$219.00
Robinson, Thomas	Meet with D. Sunderland, D. Reade, M. Berrigan, and D. Bradfield to evaluate the accounting for the ResCap asset purchase agreements.	\$365.00	0.6	\$219.00
Robinson, Thomas	Perform accounting research regarding accounting for the ResCap asset purchase agreements.	\$365.00	2.3	\$839.50
Schaefer, Christine	Perform testing of ResCap income tax accounts and transactions.	\$215.00	2.3	\$494.50
Schafka, Christine	Perform central new hire control test for ResCap applications.	\$215.00	2.1	\$451.50
Schafka, Christine	Create e-mail for follow-up requests needed for testing of Windows.	\$215.00	0.4	\$86.00
Schafka, Christine	Perform Active Directory control test.	\$215.00	0.6	\$129.00
Schafka, Christine	Perform Windows control test.	\$215.00	0.6	\$129.00
Scudder, Jon	Prepare representation and warranties audit documentation.	\$215.00	1.2	\$258.00
Stevenson, Brad	Meet with C. Dondzila, D. Reade, L. Florence, and T. Robinson to discuss accounting matters impacting ResCap's financial statements.	\$365.00	0.6	\$219.00

10/19/2012

Berrigan, Michael	Research the accounting for ResCap asset purchase agreements.	\$290.00	0.8	\$232.00
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Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

10/19/2012

Donatelli, Lauren	Discussion with E. Johnson regarding counterparty confirmations for agency loan sale gain/loss test.	\$175.00	0.3	\$52.50
Donatelli, Lauren	Complete agency gain/loss test.	\$175.00	0.7	\$122.50
Donatelli, Lauren	Document MSR controls.	\$175.00	5.5	\$962.50
Fioritto, Jennifer	Perform profiling procedures for journal entry test.	\$175.00	3.3	\$577.50
Fischer, Leslie	Review audit test of terminated derivative trades.	\$265.00	0.8	\$212.00
Janowski, Wally	Review workpapers for SBO application.	\$175.00	1.9	\$332.50
Janowski, Wally	Update workpapers for SBO application.	\$175.00	2.3	\$402.50
Janowski, Wally	Close review notes for SBO application.	\$175.00	2.7	\$472.50
Janowski, Wally	Perform control test of WebSeries application.	\$175.00	0.2	\$35.00
Janowski, Wally	Document workpapers for SBO application.	\$175.00	1.8	\$315.00
Lang, Nick	Prepare follow-up requests for ResCap data backup control test.	\$215.00	0.6	\$129.00
Lang, Nick	Prepare follow-up requests for ResCap UNIX control test.	\$215.00	1.2	\$258.00
Lang, Nick	Prepare follow-up requests for ResCap network control test.	\$215.00	0.7	\$150.50
Lang, Nick	Prepare agenda for meeting to discuss ResCap oracle database control test.	\$215.00	0.8	\$172.00
Lang, Nick	Review SBO application control test workpapers.	\$215.00	0.4	\$86.00
Lang, Nick	Review LoanServ application control test workpapers.	\$215.00	0.3	\$64.50
Medway, David	Review service revenue accrual controls framework.	\$215.00	1.8	\$387.00
Nkosi, Swazi	Perform testing of general information technology internal controls and prepare related documentation.	\$175.00	3.5	\$612.50
Nkosi, Swazi	Perform information technology controls testing and prepare related documentation for the QRM application.	\$175.00	1.5	\$262.50
Petrovski, Biljana	Review SBO testing status to be communicated to the client.	\$265.00	1.2	\$318.00
Petrovski, Biljana	Review client documents related to system IDs testing procedures.	\$265.00	1.9	\$503.50
Pisani, Jeff	Review ResCap profiling results.	\$215.00	5.6	\$1,204.00
Psakhis, Olga	Prepare for meeting with M. Gerlach and O. Psakhis to discuss test for the GATE application.	\$265.00	0.1	\$26.50
Psakhis, Olga	Meet with M. Gerlach and D. Reade to discuss test related to the GATE application.	\$265.00	0.4	\$106.00
Rankin, Crystal	Prepare internal control design and implementation test documentation for unsecured debt.	\$215.00	3.9	\$838.50
Rankin, Crystal	Prepare internal control design and implementation test documentation for secured debt as it relates to debt facilities.	\$215.00	3.6	\$774.00
Reade, Dave	Meet with M. Gerlach and O. Psakhis to discuss test related to the GATE application.	\$290.00	0.4	\$116.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

10/19/2012

Reade, Dave	Research accounting for ResCap asset purchase agreements.	\$290.00	0.4	\$116.00
Schaefer, Christine	Review state tax payments to analyze differences in "per provision" taxable income.	\$215.00	0.8	\$172.00
Schafka, Christine	Perform Windows control test.	\$215.00	2.1	\$451.50
Scudder, Jon	Prepare audit documentation for loans held for sale.	\$215.00	2.9	\$623.50
Scudder, Jon	Prepare representation and warranty audit documentation.	\$215.00	2.1	\$451.50
Sunderland, Daniel	Review ResCap audit documentation for planning.	\$365.00	2.0	\$730.00

10/20/2012

Pisani, Jeff	Update journal entry profiling memo for ResCap.	\$215.00	0.7	\$150.50
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10/22/2012

Donatelli, Lauren	Document MSR controls.	\$175.00	4.1	\$717.50
Donatelli, Lauren	Document MSR governance controls.	\$175.00	2.9	\$507.50
Florence, LaKeisha	Perform analysis to determine materiality for RFC and GMACM.	\$290.00	1.0	\$290.00
Janowski, Wally	Document workpapers for SBO application.	\$175.00	1.4	\$245.00
Janowski, Wally	Update workpapers for SBO application.	\$175.00	1.3	\$227.50
Lang, Nick	Review internal audit UNIX findings related to ResCap.	\$215.00	0.7	\$150.50
Lang, Nick	Review initial data requests for ResCap infrastructure control testing.	\$215.00	0.9	\$193.50
Lang, Nick	Prepare follow-up request for ResCap infrastructure control testing.	\$215.00	1.4	\$301.00
Lang, Nick	Review ResCap data backup control testing.	\$215.00	0.6	\$129.00
Lang, Nick	Meet to review agency loan process flow diagram with J. Gaglio, O. Psakhis, and B. Naumovska.	\$215.00	0.6	\$129.00
Lang, Nick	Review rollforward ResCap infrastructure control testing.	\$215.00	0.4	\$86.00
Lang, Nick	Review LoanServ application control testing workpapers.	\$215.00	0.7	\$150.50
Lang, Nick	Review SBO application control testing workpapers.	\$215.00	1.1	\$236.50
Lang, Nick	Discussion with R. Uibel to understand the flow of data for agency loan sales.	\$215.00	0.3	\$64.50
Medway, David	Test design of controls within service fee accrual framework.	\$215.00	1.7	\$365.50
Nkosi, Swazi	Perform information technology controls testing and prepare related documentation for the Eclipse application.	\$175.00	1.1	\$192.50
Petrovski, Biljana	Update ResCap application control testing status.	\$265.00	1.2	\$318.00
Petrovski, Biljana	Review status of UNIX testing for the ResCap information technology environment.	\$265.00	1.8	\$477.00
Petrovski, Biljana	Meet to review agency loan sale process flow diagram with J. Gaglio, O. Psakhis, and N. Lang.	\$265.00	0.6	\$159.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

10/22/2012

Petrovski, Biljana	Review budget vs. actual for general information technology controls for 2012.	\$265.00	0.3	\$79.50
Psakhis, Olga	Review and update management's general IT controls schedule.	\$265.00	0.4	\$106.00
Psakhis, Olga	Meet to review agency loan process flow diagram with J. Gaglio, B. Naumovska, and N. Lang.	\$265.00	0.6	\$159.00
Psakhis, Olga	Review IT infrastructure population for ResCap data warehouses.	\$265.00	0.3	\$79.50
Rankin, Crystal	Examine testing procedures for operating expense testing.	\$215.00	0.6	\$129.00
Rankin, Crystal	Prepare schedule of requests used in testing procedures for unsecured debt.	\$215.00	0.6	\$129.00
Rankin, Crystal	Prepare schedule of requests used in testing procedures for secured debt.	\$215.00	0.4	\$86.00
Robinson, Thomas	Evaluate accounting considerations related to ResCap Barclays debtor-in-possession financing agreement.	\$365.00	2.1	\$766.50
Robinson, Thomas	Review ResCap Barclays debtor-in-possession audit workpapers.	\$365.00	3.7	\$1,350.50
Schafka, Christine	Document Webseries application control testing.	\$215.00	2.1	\$451.50
Schafka, Christine	Perform system ID testing for the PeopleSoft application.	\$215.00	0.9	\$193.50
Schafka, Christine	Document Active Directory control testing.	\$215.00	0.4	\$86.00
Schafka, Christine	Document Windows control testing.	\$215.00	0.7	\$150.50
Scudder, Jon	Prepare loans held for sale audit documentation with respect to audit testing documentation.	\$215.00	4.1	\$881.50
Scudder, Jon	Prepare representation and warranties audit documentation with respect to audit testing documentation.	\$215.00	2.2	\$473.00
Sunderland, Daniel	Perform accounting research regarding ResCap asset purchase agreement accounting.	\$365.00	3.0	\$1,095.00
York, LaRon	Document risks on the mortgage securitization workpapers.	\$175.00	2.0	\$350.00

10/23/2012

Berrigan, Michael	Research the accounting for ResCap asset purchase agreements.	\$290.00	0.9	\$261.00
Donatelli, Lauren	Meet with H. Doyle regarding daily servicing cash tie-out.	\$175.00	2.0	\$350.00
Donatelli, Lauren	Document testing of MSR controls.	\$175.00	5.6	\$980.00
Green, Erin	Review partner review comments on new secured facility memo.	\$290.00	0.4	\$116.00
Herrygers, Sandy	Review general information technology control working papers.	\$365.00	1.0	\$365.00
Janowski, Wally	Meet with B. Naumovska, O. Psakhis, N. Lang, C. Schafka, P. Tsai, and S. Nkosi to update the status for general IT controls testing.	\$175.00	0.4	\$70.00
Kozlowski, Terri	Review status of ResCap audit procedures.	\$290.00	0.4	\$116.00
Lang, Nick	Review GATE application control scope.	\$215.00	0.2	\$43.00
Lang, Nick	Review GATE application control scoping.	\$215.00	0.3	\$64.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
10/23/2012				
Lang, Nick	Meet with B. Naumovska, O. Psakhis, C. Schafka, W. Janowski, P. Tsai, and S. Nkosi to update the status for general IT controls testing	\$215.00	0.4	\$86.00
Lang, Nick	Create inventory of ResCap applications to infrastructure components mapping.	\$215.00	0.7	\$150.50
Lang, Nick	Review ResCap infrastructure control testing.	\$215.00	1.4	\$301.00
Lang, Nick	Review follow-up items for ResCap Unix control testing.	\$215.00	1.1	\$236.50
Lang, Nick	Review ResCap initial data requests.	\$215.00	0.7	\$150.50
Lang, Nick	Request information technology controls initial data request.	\$215.00	0.9	\$193.50
Medway, David	Test design of controls within service fee accrual framework.	\$215.00	3.5	\$752.50
Nkosi, Swazi	Perform testing of general information technology internal controls and prepare related documentation.	\$175.00	0.6	\$105.00
Nkosi, Swazi	Meeting with B. Naumovska, O. Psakhis, N. Lang, C. Schafka, W. Janowski, P. Tsai, and S. Nkosi to update the status for general information technology controls testing.	\$175.00	0.4	\$70.00
Petrovski, Biljana	Perform audit procedures related to controls testing.	\$265.00	0.8	\$212.00
Petrovski, Biljana	Meet with B. Naumovska, O. Psakhis, N. Lang, C. Schafka, W. Janowski, P. Tsai, and S. Nkosi to update the status for general IT controls testing.	\$265.00	0.4	\$106.00
Petrovski, Biljana	Analyze use of system IDs in the ResCap environment.	\$265.00	1.9	\$503.50
Petrovski, Biljana	Meet with M. Kuna and O. Psakhis to discuss status of general information technology controls audit.	\$265.00	0.5	\$132.50
Petrovski, Biljana	Review the status of the general information technology testing.	\$265.00	0.2	\$53.00
Psakhis, Olga	Document deficiency reporting template.	\$265.00	0.2	\$53.00
Psakhis, Olga	Review reconciliation controls related to GATE general ledger middleware application interfaces.	\$265.00	0.4	\$106.00
Psakhis, Olga	Meet with M. Kuna and B. Naumovska to discuss status of general information technology controls audit.	\$265.00	0.5	\$132.50
Rankin, Crystal	Meet with N. Kennedy (ResCap) and M. Bailey (ResCap) to discuss cash management process.	\$215.00	1.0	\$215.00
Rankin, Crystal	Meet with L. Florence and L. Wang to discuss other liabilities testing.	\$215.00	0.3	\$64.50
Rankin, Crystal	Review status of the accounting memo for a secured debt transaction.	\$215.00	0.3	\$64.50
Rankin, Crystal	Review status of testing procedures for secured debt systems.	\$215.00	0.2	\$43.00
Rankin, Crystal	Review inquiries relating to the debt issuance process for secured debt.	\$215.00	0.3	\$64.50
Rankin, Crystal	Examine debt transaction memo for secured debt.	\$215.00	0.6	\$129.00
Robinson, Thomas	Review ResCap draft third quarter 2012 interim financial statements.	\$365.00	3.9	\$1,423.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

10/23/2012

Schafka, Christine	Create e-mail for the Webseries application team regarding control issues.	\$215.00	0.7	\$150.50
Schafka, Christine	Perform system ID testing for the Eclipse application.	\$215.00	1.6	\$344.00
Schafka, Christine	Meet with B. Naumovska, O. Psakhis, N. Lang, W. Janowski, P. Tsai, and S. Nkosi to update the status for general IT controls testing.	\$215.00	0.4	\$86.00
Schafka, Christine	Perform Active Directory control testing.	\$215.00	0.6	\$129.00
Schafka, Christine	Perform Windows control testing.	\$215.00	0.9	\$193.50
Scudder, Jon	Prepare loans held for sale audit documentation.	\$215.00	2.0	\$430.00
Sunderland, Daniel	Review ResCap audit documentation for audit planning memo.	\$365.00	3.0	\$1,095.00
Tsai, Yi-Cheng	Perform planning for ResCap data integrity audit procedures.	\$175.00	0.4	\$70.00

10/24/2012

Donatelli, Lauren	Perform testing of MSR controls.	\$175.00	5.0	\$875.00
Janowski, Wally	Review DDS application testing.	\$175.00	1.8	\$315.00
Janowski, Wally	Review prior year workpapers for DDS application.	\$175.00	0.8	\$140.00
Janowski, Wally	Review prior year workpapers for GATE applications.	\$175.00	1.1	\$192.50
Janowski, Wally	Update workpapers for SBO application.	\$175.00	0.6	\$105.00
Janowski, Wally	Meet with O. Psakhis, S. Nkosi, C. Schafka, N. Lang, P. Tsai, and B. Naumovska to update the status for general IT controls testing.	\$175.00	0.4	\$70.00
Janowski, Wally	Review GATE application testing.	\$175.00	2.2	\$385.00
Lang, Nick	Discuss approach to audit documentation related to ResCap with B. Naumovska.	\$215.00	0.3	\$64.50
Lang, Nick	Complete SBO application control testing.	\$215.00	2.2	\$473.00
Lang, Nick	Meet to discuss LoanServ segregation of duties testing with L. Hitchcock, K. Mowatt, and C. Stewart.	\$215.00	0.8	\$172.00
Lang, Nick	Meet with O. Psakhis, S. Nkosi, C. Schafka, W. Janowski, P. Tsai, and B. Naumovska to update the status for general IT controls testing.	\$215.00	0.4	\$86.00
Lang, Nick	Review ResCap Infrastructure control testing.	\$215.00	1.2	\$258.00
Lang, Nick	Document ResCap database control testing.	\$215.00	2.3	\$494.50
Lynch, Bryan	Prepare testing workpaper for secured debt.	\$175.00	2.0	\$350.00
Nkosi, Swazi	Perform information technology controls testing and prepare related documentation for the Eclipse application.	\$175.00	1.6	\$280.00
Nkosi, Swazi	Meet with O. Psakhis, N. Lang, C. Schafka, W. Janowski, P. Tsai, and B. Naumovska to update the status for general information technology controls testing.	\$175.00	0.4	\$70.00
Petrovski, Biljana	Meet with O. Psakhis, N. Lang, C. Schafka, W. Janowski, P. Tsai, and S. Nkosi to update the status for general IT controls testing.	\$265.00	0.4	\$106.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

10/24/2012

Petrovski, Biljana	Analyze system IDs testing status for ResCap.	\$265.00	0.4	\$106.00
Petrovski, Biljana	Discuss approach to audit documentation related to ResCap with N. Lang.	\$265.00	0.3	\$79.50
Psakhis, Olga	Review reconciliation controls related to GATE general ledger middlewear application interface.	\$265.00	0.3	\$79.50
Psakhis, Olga	Meet with B. Naumovska, N. Lang, C. Schafka, W. Janowski, P. Tsai, and S. Nkosi to update the status for general IT controls testing.	\$265.00	0.4	\$106.00
Rankin, Crystal	Review prior year testing procedures for operating expenses.	\$215.00	0.6	\$129.00
Schaefer, Christine	Prepare tax workpapers for ResCap.	\$215.00	2.7	\$580.50
Schafka, Christine	Perform Webseries application control testing.	\$215.00	1.6	\$344.00
Schafka, Christine	Perform System ID testing for the Eclipse application.	\$215.00	1.8	\$387.00
Schafka, Christine	Perform Windows control testing.	\$215.00	0.7	\$150.50
Schafka, Christine	Perform Active Directory control testing.	\$215.00	0.2	\$43.00
Scudder, Jon	Prepare audit documentation for loans held for sale.	\$215.00	4.2	\$903.00

10/25/2012

Berrigan, Michael	Research the accounting for ResCap asset purchase agreements.	\$290.00	1.1	\$319.00
Berrigan, Michael	Meet with S. Pfeffer, T. Robinson, D. Reade, D. Bradfield, and D. Sunderland to evaluate the accounting for the ResCap asset purchase agreements.	\$290.00	0.6	\$174.00
Bradfield, Derek	Meet with S. Pfeffer, T. Robinson, D. Reade, M. Berrigan, and D. Sunderland to evaluate the accounting for the ResCap asset purchase agreements.	\$365.00	0.6	\$219.00
Bunn, Greg	Meet with O. Psakhis, L. Florence, N. Lang, J. Gaglio, B. Naumovska, and T. Robinson to review process flow diagram for ResCap mortgage securitizations.	\$215.00	0.5	\$107.50
Florence, LaKeisha	Review status of audit planning documentation.	\$290.00	0.6	\$174.00
Florence, LaKeisha	Meet with O. Psakhis, N. Lang, J. Gaglio, G. Bunn, B. Naumovska, and T. Robinson to review process flow diagram for ResCap mortgage securitizations.	\$290.00	0.5	\$145.00
Gaglio, Joe	Meet with O. Psakhis, L. Florence, N. Lang, G. Bunn, B. Naumovska, and T. Robinson to review process flow diagram for ResCap mortgage securitizations.	\$290.00	0.5	\$145.00
Han, Jiefu	Prepare ResCap operating expense selections for audit.	\$175.00	1.9	\$332.50
Janowski, Wally	Attend WebSeries application controls meeting with T. Hassan, H. Levy, R. Lilly, E. LaVasseur, B. Naumovska, and C. Schafka.	\$175.00	0.3	\$52.50
Janowski, Wally	Attend WebSeries application controls meeting with B. Naumovska and C. Schafka.	\$175.00	0.2	\$35.00
Janowski, Wally	Review workpapers for WebSeries application.	\$175.00	0.6	\$105.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

10/25/2012

Janowski, Wally	Update workpapers for Quantum application.	\$175.00	0.9	\$157.50
Janowski, Wally	Review Gate application testing.	\$175.00	0.4	\$70.00
Janowski, Wally	Review WebSeries application controls testing.	\$175.00	0.6	\$105.00
Lang, Nick	Meet with O. Psakhis, L. Florence, J. Gaglio, T. Robinson, B. Naumovska, and G. Bunn to review process flow diagram for ResCap mortgage securitizations.	\$215.00	0.5	\$107.50
Lang, Nick	Complete GLS application control testing workpapers.	\$215.00	0.3	\$64.50
Lang, Nick	Complete LoanServ application control testing workpapers.	\$215.00	0.6	\$129.00
Lang, Nick	Review initial data request for ResCap job scheduling control testing.	\$215.00	0.9	\$193.50
Lang, Nick	Prepare email to C. Judge regarding ResCap Windows control testing.	\$215.00	0.2	\$43.00
Lang, Nick	Review internal audit findings related to ResCap infrastructure testing.	\$215.00	0.4	\$86.00
Lynch, Bryan	Prepare testing workpaper for secured debt.	\$175.00	1.6	\$280.00
Lynch, Bryan	Prepare testing workpaper for unsecured debt.	\$175.00	1.6	\$280.00
Nkosi, Swazi	Perform information technology controls testing and prepare related documentation for the Eclipse application.	\$175.00	0.8	\$140.00
Petrovski, Biljana	Attend WebSeries application controls meeting with C. Schafka and W. Janowski.	\$265.00	0.2	\$53.00
Petrovski, Biljana	Attend WebSeries application controls meeting with T. Hassan, H. Levy, R. Lilly, E. LaVasseur, C. Schafka, and W. Janowski.	\$265.00	0.3	\$79.50
Petrovski, Biljana	Review infrastructure controls testing documentation.	\$265.00	0.5	\$132.50
Petrovski, Biljana	Meet with O. Psakhis, L. Florence, N. Lang, J. Gaglio, T. Robinson, and G. Bunn to review process flow diagram for ResCap mortgage securitizations.	\$265.00	0.5	\$132.50
Psakhis, Olga	Prepare interface reconciliations documentation related to GATE general ledger middlewear application.	\$265.00	0.6	\$159.00
Psakhis, Olga	Review data related to accounts payable interface with the general ledger for ResCap.	\$265.00	0.6	\$159.00
Psakhis, Olga	Document LoanServ to PeopleSoft reconciliation controls.	\$265.00	0.2	\$53.00
Rankin, Crystal	Review prior year testing procedures for compensation expenses.	\$215.00	0.5	\$107.50
Reade, Dave	Perform audit planning procedures for representation and warrants.	\$290.00	1.4	\$406.00
Reade, Dave	Meet with S. Pfeffer, T. Robinson, M. Berrigan, and D. Sunderland to evaluate the accounting for the ResCap asset purchase agreements.	\$290.00	0.6	\$174.00
Robinson, Thomas	Meet with O. Psakhis, L. Florence, N. Lang, J. Gaglio, B. Naumovska, and G. Bunn to review process flow diagram for ResCap mortgage securitizations.	\$365.00	0.5	\$182.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

10/25/2012

Robinson, Thomas	Meet with S. Pfeffer, D. Reade, M. Berrigan, and D. Sunderland to evaluate the accounting for the ResCap asset purchase agreements.	\$365.00	0.5	\$182.50
Schafka, Christine	Perform controls testing for ResCap models.	\$215.00	0.9	\$193.50
Schafka, Christine	Attend WebSeries application controls meeting with B. Naumovska and W. Janowski.	\$215.00	0.2	\$43.00
Schafka, Christine	Attend WebSeries application controls meeting with T. Hassan, H. Levy, R. Lilly, E. LaVasseur, B. Naumovska, and W. Janowski.	\$215.00	0.3	\$64.50
Schafka, Christine	Perform Active Directory termination testing.	\$215.00	1.7	\$365.50
Schafka, Christine	Continue to perform Windows control testing.	\$215.00	1.2	\$258.00
Schafka, Christine	Continue to perform Active Directory control testing.	\$215.00	0.4	\$86.00

10/26/2012

Berrigan, Michael	Research the accounting for ResCap asset purchase agreements.	\$290.00	0.5	\$145.00
Han, Jiefu	Finalize ResCap operating expense samples and send them to P. Baciorowski for review.	\$175.00	1.1	\$192.50
Janowski, Wally	Update workpapers for Quantum application.	\$175.00	1.6	\$280.00
Janowski, Wally	Review workpapers for Quantum application.	\$175.00	0.9	\$157.50
Janowski, Wally	Review workpapers for LoanServ application.	\$175.00	1.4	\$245.00
Janowski, Wally	Update workpapers for LoanServ application.	\$175.00	0.9	\$157.50
Kozlowski, Terri	Meet with D. Reade, R. Bayer, and T. Robinson to discuss 2012 audit plan for ResCap tax balances.	\$290.00	0.7	\$203.00
Lang, Nick	Review LoanServ application control testing workpapers.	\$215.00	1.8	\$387.00
Lang, Nick	Review SBO application control testing workpapers.	\$215.00	0.7	\$150.50
Lang, Nick	Update ResCap service center application to perform change management control testing.	\$215.00	0.3	\$64.50
Lang, Nick	Draft email to clarify ResCap data backup missing information.	\$215.00	0.9	\$193.50
Lang, Nick	Draft follow-up requests for ResCap UNIX meeting scheduled for October 30th.	\$215.00	0.7	\$150.50
Petrovski, Biljana	Perform control testing for the Webseries application.	\$265.00	0.4	\$106.00
Psakhis, Olga	Review documentation related to Accounts Payable system Omniflow for ResCap.	\$265.00	0.4	\$106.00
Psakhis, Olga	Review general information technology controls testing documentation related to the Gazelle model.	\$265.00	0.2	\$53.00
Rankin, Crystal	Meet with K. Williams and S. Stengel to discuss operating expense recording process.	\$215.00	0.5	\$107.50
Rankin, Crystal	Review ResCap's operating expense recording process.	\$215.00	0.3	\$64.50
Reade, Dave	Update ResCap audit planning documentation.	\$290.00	0.5	\$145.00
Reade, Dave	Clear review notes on the ResCap planning memo.	\$290.00	1.4	\$406.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
10/26/2012				
Reade, Dave	Develop agenda for meeting to discuss 2012 audit plan for ResCap tax balances.	\$290.00	0.7	\$203.00
Reade, Dave	Meet with T. Kozlowski, R. Bayer, and T. Robinson to discuss 2012 audit plan for ResCap tax balances.	\$290.00	0.7	\$203.00
Reade, Dave	Prepare comments on ResCap memo on accounting for asset purchase agreements.	\$290.00	2.2	\$638.00
Robinson, Thomas	Meet with T. Kozlowski, D. Reade, and R. Bayer to discuss 2012 audit plan for ResCap tax balances.	\$365.00	0.7	\$255.50
Robinson, Thomas	Evaluate ResCap's preliminary accounting analysis regarding the asset purchase agreements and the auction process.	\$365.00	3.6	\$1,314.00
Robinson, Thomas	Review ResCap draft asset purchase agreement valuation analysis.	\$365.00	2.1	\$766.50
Schafka, Christine	Review central new hire control testing for Recap applications.	\$215.00	1.2	\$258.00
Schafka, Christine	Continue to perform Active Directory control testing.	\$215.00	0.2	\$43.00
Schafka, Christine	Continue to perform Windows control testing.	\$215.00	0.4	\$86.00
10/28/2012				
Herrygers, Sandy	Review general information technology control working papers.	\$365.00	2.1	\$766.50
10/29/2012				
Berrigan, Michael	Research the accounting for ResCap asset purchase agreements.	\$290.00	1.4	\$406.00
Berrigan, Michael	Meet with S. Pfeffer, T. Robinson, D. Reade, and D. Bradfield to evaluate the held for sale classification of ResCap servicer advances.	\$290.00	0.6	\$174.00
Bradfield, Derek	Meet with S. Pfeffer, T. Robinson, D. Reade, and M. Berrigan to evaluate the held for sale classification of ResCap servicer advances.	\$365.00	0.6	\$219.00
Bunn, Greg	Meet with C. Rankin and E. Green to review audit procedures related to the Barclays debtor in possession financing.	\$215.00	0.4	\$86.00
Donatelli, Lauren	Call with T. Robinson, B. Stevenson, L. Florence, D. Reade and E. Berdichevsky to discuss the status of the ResCap audit.	\$175.00	0.5	\$87.50
Fioritto, Jennifer	Perform journal entry testing.	\$175.00	2.3	\$402.50
Florence, LaKeisha	Meet with C. Dondzila (ResCap), D. Reade, B. Stevenson, and T. Robinson to discuss accounting and auditing matters impacting ResCap's financial statements.	\$290.00	0.6	\$174.00
Florence, LaKeisha	Call with T. Robinson, B. Stevenson, D. Reade, L. Florence, and seven other Deloitte personnel to discuss the status of the ResCap audit.	\$290.00	0.5	\$145.00
Gaglio, Joe	Meet with S. Herrygers, T. Robinson, and D. Reade to discuss internal control testing plan for ResCap entity level internal controls.	\$290.00	1.0	\$290.00
Green, Erin	Document selection methodology for journal entry testing.	\$290.00	3.2	\$928.00

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
10/29/2012				
Green, Erin	Meet with C. Rankin and G. Bunn to review audit procedures related to the Barclays debtor in possession financing.	\$290.00	0.4	\$116.00
Green, Erin	Meet with C. Rankin and T. Robinson to review audit procedures related to the Barclays debtor in possession financing.	\$290.00	1.1	\$319.00
Herrygers, Sandy	Meet with T. Robinson, J. Gagli, and D. Reade to discuss internal control testing plan for ResCap entity level internal controls.	\$365.00	1.0	\$365.00
Janowski, Wally	Review workpapers for Quantum application.	\$175.00	0.9	\$157.50
Janowski, Wally	Update workpapers for Quantum application.	\$175.00	1.4	\$245.00
Janowski, Wally	Review workpapers for LoanServ application.	\$175.00	0.8	\$140.00
Janowski, Wally	Update workpapers for LoanServ application.	\$175.00	1.6	\$280.00
Lang, Nick	Review scoping of ResCap data warehouse controls relevant for testing.	\$215.00	1.1	\$236.50
Lang, Nick	Review LoanServ application control testing workpapers.	\$215.00	0.6	\$129.00
Lang, Nick	Draft SOX deficiencies related to ResCap application control testing.	\$215.00	1.3	\$279.50
Lang, Nick	Draft ResCap data warehouse control testing initial data requests.	\$215.00	1.3	\$279.50
Lang, Nick	Review ResCap UNIX control testing follow up questions.	\$215.00	0.4	\$86.00
Lang, Nick	Discussion with L. Hitchcock regarding status of service center access request.	\$215.00	0.3	\$64.50
Medway, David	Prepare ResCap audit planning documents.	\$215.00	3.3	\$709.50
Nkosi, Swazi	Perform information technology controls testing and prepare related documentation for the WALT application.	\$175.00	3.4	\$595.00
Nkosi, Swazi	Perform information technology controls testing and prepare related documentation for the Eclipse application.	\$175.00	0.6	\$105.00
Pfeffer, Sandy	Meet with D. Bradfield, T. Robinson, D. Reade, and M. Berrigan to evaluate the held for sale classification of ResCap servicer advances.	\$365.00	0.6	\$219.00
Rankin, Crystal	Meet with E. Green and G. Bunn to review audit procedures related to the Barclays debtor-in-possession financing.	\$215.00	0.4	\$86.00
Rankin, Crystal	Meet with E. Green and T. Robinson to review audit procedures related to the Barclays debtor-in-possession financing.	\$215.00	1.1	\$236.50
Reade, Dave	Clear review notes on the ResCap planning memo.	\$290.00	3.3	\$957.00
Reade, Dave	Prepare agenda for entity level controls meeting.	\$290.00	0.3	\$87.00
Reade, Dave	Meet with S. Herrygers, T. Robinson, and J. Gaglio to discuss internal control testing plan for ResCap entity level internal controls.	\$290.00	1.0	\$290.00
Reade, Dave	Meet with C. Dondzila (ResCap), B. Stevenson, T. Robinson, and L. Florence to discuss accounting and auditing matters impacting ResCap's financial statements.	\$290.00	0.6	\$174.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
10/29/2012				
Reade, Dave	Call with T. Robinson, B. Stevenson, M. Zayas, J. Scudder, L. Florence, and L. Donatelli to discuss the status of the ResCap audit.	\$290.00	0.5	\$145.00
Reade, Dave	Call with T. Sasso to evaluate accounting for impact of ResCap asset purchase agreements.	\$290.00	0.2	\$58.00
Reade, Dave	Meet with S. Pfeffer, T. Robinson, M. Berrigan, and D. Bradfield to evaluate the held for sale classification of ResCap servicer advances.	\$290.00	0.6	\$174.00
Robinson, Thomas	Meet with E. Green and C. Rankin to review audit procedures related to the Barclays debtor-in-possession financing.	\$365.00	1.1	\$401.50
Robinson, Thomas	Perform accounting research regarding ResCap's accounting for servicer advances.	\$365.00	1.3	\$474.50
Robinson, Thomas	Call with B. Stevenson, D. Reade, D. Medway, M. Zayas, J. Scudder, L. Florence, and L. Donatelli to discuss the status of the ResCap audit.	\$365.00	0.5	\$182.50
Robinson, Thomas	Meet with C. Dondzila (ResCap), D. Reade, B. Stevenson, and L. Florence to discuss accounting and auditing matters impacting ResCap's financial statements.	\$365.00	0.6	\$219.00
Robinson, Thomas	Meet with S. Herrygers, J. Gaglio, and D. Reade to discuss internal control testing plan for ResCap entity level internal controls.	\$365.00	1.0	\$365.00
Robinson, Thomas	Meet with S. Pfeffer, D. Reade, M. Berrigan, and D. Bradfield to evaluate the held for sale classification of ResCap servicer advances.	\$365.00	0.6	\$219.00
Schafka, Christine	Perform QRM application control testing.	\$215.00	1.2	\$258.00
Schafka, Christine	Perform Webseries application control testing.	\$215.00	1.4	\$301.00
Schafka, Christine	Perform Quantum application control testing.	\$215.00	1.1	\$236.50
Schafka, Christine	Participate in Active Directory controls meeting with B. Naumovska, C. Judge, D. Bouska, Danny, W. Killingsworth, and S. Krumme.	\$215.00	0.6	\$129.00
Schafka, Christine	Perform Active Directory control testing.	\$215.00	1.8	\$387.00
Scudder, Jon	Call with T. Robinson, B. Stevenson, D. Reade, M. Zayas, L. Florence, and L. Donatelli to discuss the status of the ResCap audit.	\$215.00	0.5	\$107.50
Stevenson, Brad	Meet with C. Dondzila (ResCap), D. Reade, T. Robinson, and L. Florence to discuss accounting and auditing matters impacting ResCap's financial statements.	\$365.00	0.6	\$219.00
Stevenson, Brad	Call with T. Robinson, D. Reade, L. Florence, L. Donatelli, M. Zayas, and J. Scudder to discuss the status of the ResCap audit.	\$365.00	0.5	\$182.50
Sunderland, Daniel	Review ResCap audit documentation for planning.	\$365.00	3.0	\$1,095.00
Zayas, Marilitza	Conference call with T. Robinson, B. Stevenson, D. Reade, J. Scudder, L. Donatelli, and L. Florence to discuss the status of the ResCap audit.	\$215.00	0.5	\$107.50
Zayas, Marilitza	Update the SOX status sheet for ResCap mortgage lending controls testing.	\$215.00	0.1	\$21.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
10/30/2012				
Berrigan, Michael	Prepare summary of views for internal discussion regarding classification of servicing advances as held for sale.	\$290.00	1.1	\$319.00
Fioritto, Jennifer	Perform journal entry testing.	\$175.00	1.4	\$245.00
Goff, Rick	Meet with L. York to discuss ResCap trial balance procedures.	\$175.00	0.2	\$35.00
Green, Erin	Document selection methodology for journal entry testing.	\$290.00	3.4	\$986.00
Janowski, Wally	Meet with B. Naumovska, O. Psakhis, N. Lang, C. Schafka, P. Tsai, and J. Gaglio to update the status for general IT controls testing.	\$175.00	0.6	\$105.00
Janowski, Wally	Review workpapers for LoanServ application.	\$175.00	0.7	\$122.50
Janowski, Wally	Review workpapers for SBO application.	\$175.00	0.6	\$105.00
Janowski, Wally	Review workpapers for WebSeries application.	\$175.00	0.4	\$70.00
Janowski, Wally	Update workpapers for WebSeries application.	\$175.00	0.7	\$122.50
Janowski, Wally	Participate in WebSeries application controls meeting with T. Hassan, E. LaVasseur, R. Bajwa, B. Naumovska, and C. Schafka.	\$175.00	0.2	\$35.00
Janowski, Wally	Update workpapers for Quantum application.	\$175.00	1.1	\$192.50
Janowski, Wally	Update workpapers for LoanServ application.	\$175.00	1.7	\$297.50
Janowski, Wally	Review workpapers for Quantum application.	\$175.00	1.1	\$192.50
Janowski, Wally	Review workpapers for LoanServ application.	\$175.00	0.6	\$105.00
Kozlowski, Terri	Draft the income tax section of the planning memo.	\$290.00	0.1	\$29.00
Medway, David	Continue to prepare ResCap audit planning documents.	\$215.00	7.1	\$1,526.50
Rankin, Crystal	Prepare Barclays debtor-in-possession financing accounting memo.	\$215.00	0.6	\$129.00
Reade, Dave	Document ResCap audit team plans for compliance with audit imperatives.	\$290.00	2.8	\$812.00
Reade, Dave	Prepare MSR process flow diagram.	\$290.00	0.9	\$261.00
Robinson, Thomas	Perform accounting research regarding ResCap's accounting for asset purchase agreements.	\$365.00	2.1	\$766.50
Schafka, Christine	Perform Webseries application control testing.	\$215.00	2.4	\$516.00
Schafka, Christine	Meet with B. Naumovska, O. Psakhis, N. Lang, W. Janowski, P. Tsai, and J. Gaglio to update the status for general IT controls testing.	\$215.00	0.6	\$129.00
Schafka, Christine	Participate in WebSeries application controls meeting with T. Hassan, E. LaVasseur, R. Bajwa, B. Naumovska, and W. Janowski.	\$215.00	0.2	\$43.00
Schafka, Christine	Perform Walt application control testing.	\$215.00	0.8	\$172.00
Schafka, Christine	Perform Windows control testing.	\$215.00	1.9	\$408.50
Scudder, Jon	Prepare audit planning documentation for ResCap audit.	\$215.00	3.1	\$666.50
Scudder, Jon	Prepare audit documentation for loans held for sale.	\$215.00	1.1	\$236.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

10/30/2012

Sunderland, Daniel	Review ResCap audit documentation for interim field work.	\$365.00	3.0	\$1,095.00
Tsai, Yi-Cheng	Meet with B. Naumovska, O. Psakhis, N. Lang, C. Schafka, W. Janowski, and J. Gaglio to update the status for general information technology controls testing	\$175.00	0.6	\$105.00
York, LaRon	Create the ResCap trial balance.	\$175.00	4.2	\$735.00
York, LaRon	Meet with R. Goff to discuss ResCap trial balance procedures.	\$175.00	0.2	\$35.00
Zayas, Marilitza	Review mortgage lending risk of material misstatement documents for ResCap.	\$215.00	6.1	\$1,311.50

10/31/2012

Comerford, Rob	Perform accounting research regarding ResCap asset purchase agreement accounting.	\$365.00	0.5	\$182.50
Goff, Rick	Meet with L. York to discuss ResCap trial balance procedures.	\$175.00	0.2	\$35.00
Goff, Rick	Format ResCap trial balance to import into AS/2.	\$175.00	0.9	\$157.50
Green, Erin	Document selection methodology for journal entry testing.	\$290.00	1.4	\$406.00
Herrygers, Sandy	Review general information technology control working papers.	\$365.00	2.2	\$803.00
Janowski, Wally	Review workpapers for Quantum application.	\$175.00	0.9	\$157.50
Janowski, Wally	Update workpapers for Quantum application.	\$175.00	1.3	\$227.50
Janowski, Wally	Review workpapers for WebSeries application.	\$175.00	1.4	\$245.00
Janowski, Wally	Update workpapers for WebSeries application.	\$175.00	1.8	\$315.00
Janowski, Wally	Perform control testing for WebSeries application.	\$175.00	1.1	\$192.50
Janowski, Wally	Review prior year workpapers for WebSeries application.	\$175.00	0.2	\$35.00
Medway, David	Prepare ResCap planning documents.	\$215.00	8.7	\$1,870.50
Reade, Dave	Prepare MSR process flow diagram.	\$290.00	1.5	\$435.00
Reade, Dave	Prepare comments on ResCap memo on accounting for asset purchase agreements.	\$290.00	0.9	\$261.00
Robinson, Thomas	Review final draft of the ResCap 2012 audit planning memo.	\$365.00	1.4	\$511.00
Robinson, Thomas	Review ResCap's second draft of the held for sale assessment memo.	\$365.00	2.3	\$839.50
Schaefer, Christine	Document audit testing procedures for income taxes.	\$215.00	2.3	\$494.50
Schafka, Christine	Document QRM application control testing.	\$215.00	1.3	\$279.50
Schafka, Christine	Document central new hire control testing for Recap applications.	\$215.00	0.8	\$172.00
Schafka, Christine	Document Webseries application control testing.	\$215.00	0.9	\$193.50
Schafka, Christine	Document Active Directory control testing.	\$215.00	1.8	\$387.00
York, LaRon	Create the ResCap trial balance.	\$175.00	4.4	\$770.00
York, LaRon	Review ResCap trial balance procedures.	\$175.00	0.2	\$35.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
10/31/2012				
Zayas, Marilitza	Meet with P. Baciorowski to discuss mortgage lending loan level data stratification for confirmation procedures.	\$215.00	0.5	\$107.50
11/01/2012				
Bradfield, Derek	Conference call with T. Robinson, D. Reade, D. Bradfield, M. Berrigan, and D. Sunderland regarding classification of ResCap servicer advances as held for investment.	\$365.00	0.5	\$182.50
Bradfield, Derek	Perform research regarding accounting for assets held for sale for ResCap.	\$365.00	2.0	\$730.00
De Jager, Bernard	Perform research regarding accounting for assets held for sale for ResCap.	\$365.00	1.0	\$365.00
Donatelli, Lauren	Perform planning for agency loan sales meeting with A. Conwell, J. Adams, and J. Zarolli.	\$175.00	1.2	\$210.00
Florence, LaKeisha	Meet with T. Robinson and B. Naumovska to review information technology planning documentation for ResCap audit.	\$290.00	0.6	\$174.00
Gaglio, Joe	Review ResCap information technology process flow diagrams.	\$290.00	0.8	\$232.00
Gaglio, Joe	Document change management and application control testing for ResCap.	\$290.00	1.3	\$377.00
Goff, Rick	Map new accounts within AS/2 trial balance to existing leadsheets for interim period comparison.	\$175.00	0.8	\$140.00
Goff, Rick	Format ResCap trial balance to import into AS/2 trial balance.	\$175.00	1.3	\$227.50
Goff, Rick	Map new accounts within AS/2 trial balance to existing leadsheets for prior period comparison.	\$175.00	3.9	\$682.50
Janowski, Wally	Review workpapers for WebSeries application.	\$175.00	1.1	\$192.50
Janowski, Wally	Perform audit procedures for WebSeries application.	\$175.00	1.6	\$280.00
Janowski, Wally	Perform control testing for WebSeries application.	\$175.00	1.8	\$315.00
Janowski, Wally	Update workpapers for WebSeries application.	\$175.00	1.9	\$332.50
Janowski, Wally	Participate in WebSeries application controls meeting with T. Hassan, E. LaVasseur, R. Bajwa, B. Naumovska, and C. Shafka.	\$175.00	0.2	\$35.00
Janowski, Wally	Review workpapers for LoanServ application.	\$175.00	0.4	\$70.00
Janowski, Wally	Document control testing in WebSeries application.	\$175.00	0.7	\$122.50
Janowski, Wally	Update workpapers for LoanServ application.	\$175.00	0.8	\$140.00
Lang, Nick	Meet with B. Naumovska, O. Psakhis, C. Schafka, W. Janowski, P. Tsai, and J. Gaglio to update the status for general information technology controls testing.	\$215.00	0.6	\$129.00
Lang, Nick	Review LoanServ segregation of duties testing.	\$215.00	0.6	\$129.00
Lang, Nick	Meet with J. Bloom, C. Judge, and S. Krumme to obtain ResCap data database evidence.	\$215.00	0.7	\$150.50
Lang, Nick	Meeting with J. Simental, S. Krumme, and C. Judge regarding ResCap UNIX open items.	\$215.00	0.9	\$193.50
Lang, Nick	Review documentation for ResCap database control testing.	\$215.00	1.3	\$279.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
11/01/2012				
Lang, Nick	Review ResCap infrastructure data to prepare for follow-up meetings.	\$215.00	1.5	\$322.50
Lang, Nick	Review service by others application control workpapers.	\$215.00	1.9	\$408.50
Lang, Nick	Review LoanServ application control workpapers.	\$215.00	2.4	\$516.00
Medway, David	Prepare ResCap audit planning documents.	\$215.00	6.6	\$1,419.00
Petrovski, Biljana	Participate in WebSeries application controls meeting with T. Hassan, E. LaVasseur, R. Bajwa, C. Schafka, and W. Janowski.	\$265.00	0.2	\$53.00
Petrovski, Biljana	Participate in Active Directory controls meeting with C. Schafka, C. Judge, D. Bouska, Danny, W. Killingsworth, and S. Krumme.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Review Quantum application audit testing.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Meet with T. Robinson and L. Florence to review information technology planning documentation for ResCap audit.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Meet with O. Psakhis, N. Lang, C. Schafka, W. Janowski, P. Tsai, and J. Gaglio to discuss status of general information technology controls testing.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Prepare documentation related to testing approach for the infrastructure Lewisville environment controls.	\$265.00	0.8	\$212.00
Petrovski, Biljana	Perform planning for Lewisville infrastructure testing.	\$265.00	0.8	\$212.00
Petrovski, Biljana	Prepare documentation related to testing of information technology controls for the ResCap applications.	\$265.00	0.9	\$238.50
Petrovski, Biljana	Review PeopleSoft application testing workpapers.	\$265.00	2.6	\$689.00
Petrovski, Biljana	Review Quantum application testing workpapers.	\$265.00	2.8	\$742.00
Psakhis, Olga	Review reconciliation controls related to payroll to general ledger reconciliation.	\$265.00	0.2	\$53.00
Psakhis, Olga	Update status of Deloitte testing for general information technology controls.	\$265.00	0.5	\$132.50
Psakhis, Olga	Meet with B. Naumovska, N. Lang, C. Schafka, W. Janowski, P. Tsai, and J. Gaglio to discuss status of general information technology controls testing.	\$265.00	0.6	\$159.00
Psakhis, Olga	Review scoping for general information technology controls for OmniFlow applications related to ResCap accounts payable.	\$265.00	0.7	\$185.50
Reade, Dave	Call with T. Robinson, D. Bradfield, M. Berrigan, and D. Sunderland regarding classification of ResCap servicer advances as held for investment.	\$290.00	0.5	\$145.00
Reade, Dave	Perform representation and warrants substantive testing.	\$290.00	2.9	\$841.00
Robinson, Thomas	Meet with B. Naumovska and L. Florence to review information technology planning documentation for ResCap audit.	\$365.00	0.6	\$219.00
Robinson, Thomas	Perform research regarding classification of ResCap servicer advances as held for investment.	\$365.00	1.8	\$657.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

11/01/2012

Robinson, Thomas	Call with D. Reade, D. Bradfield, M. Berrigan, and D. Sunderland regarding classification of ResCap servicer advances as held for investment.	\$365.00	0.5	\$182.50
Schafka, Christine	Perform Webseries application control testing.	\$215.00	0.3	\$64.50
Schafka, Christine	Participate in WebSeries application controls meeting with T. Hassan, E. LaVasseur, R. Bajwa, B. Naumovska, and W. Janowski.	\$215.00	0.2	\$43.00
Schafka, Christine	Review central new hire control testing for Recap applications.	\$215.00	0.2	\$43.00
Schafka, Christine	Participate in Active Directory controls meeting with B. Naumovska, C. Judge, D. Bouska, Danny, W. Killingsworth, and S. Krumme.	\$215.00	0.6	\$129.00
Schafka, Christine	Perform Windows control testing.	\$215.00	1.1	\$236.50
Schafka, Christine	Perform Quantum application control testing.	\$215.00	2.1	\$451.50
Scudder, Jon	Prepare ResCap audit planning documentation.	\$215.00	5.8	\$1,247.00

11/02/2012

Bunn, Greg	Review ResCap final trial balance for 2012 audit.	\$215.00	0.4	\$86.00
Donatelli, Lauren	Perform testing of mortgage servicing rights valuation assumptions.	\$175.00	3.3	\$577.50
Donatelli, Lauren	Document testing of mortgage servicing rights valuation assumptions.	\$175.00	2.7	\$472.50
Fischer, Leslie	Review ResCap trial balance for 2012 financial statement audit.	\$265.00	0.5	\$132.50
Gaglio, Joe	Review ResCap process flow diagrams.	\$290.00	0.5	\$145.00
Gaglio, Joe	Document change management control testing for ResCap.	\$290.00	1.1	\$319.00
Goff, Rick	Create ResCap leadsheets for interim testing.	\$175.00	0.8	\$140.00
Goff, Rick	Map new accounts within AS/2 trial balance to existing leadsheets for interim period comparison.	\$175.00	1.2	\$210.00
Janowski, Wally	Review workpapers for WebSeries application.	\$175.00	0.7	\$122.50
Janowski, Wally	Review workpapers for GATE application.	\$175.00	0.9	\$157.50
Janowski, Wally	Review data for GATE application.	\$175.00	1.3	\$227.50
Janowski, Wally	Update workpapers for ResCap applications.	\$175.00	1.3	\$227.50
Janowski, Wally	Update workpapers for WebSeries application.	\$175.00	1.7	\$297.50
Janowski, Wally	Participate in GATE application controls meeting with T. Fruetel, N. Lang, and O. Psakhis.	\$175.00	0.3	\$52.50
Janowski, Wally	Prepare for client meeting for Gate application.	\$175.00	0.6	\$105.00
Lang, Nick	Participate in GATE application controls meeting with T. Fruetel, O. Psakhis, and W. Janowski.	\$215.00	0.3	\$64.50
Lang, Nick	Review prior year GATE application control workpapers.	\$215.00	0.8	\$172.00
Lang, Nick	Summarize GATE application control meeting follow-up items.	\$215.00	0.9	\$193.50
Lang, Nick	Meeting with T. Dimant regarding ResCap database data requests.	\$215.00	1.2	\$258.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

11/02/2012

Lang, Nick	Perform ResCap application control rollforward planning.	\$215.00	1.3	\$279.50
Lang, Nick	Prepare for GATE application control meeting.	\$215.00	1.4	\$301.00
Lang, Nick	Review ResCap infrastructure control testing workpapers.	\$215.00	1.8	\$387.00
Medway, David	Prepare ResCap audit planning documents.	\$215.00	1.2	\$258.00
Nealon, Matt	Perform audit procedures related to loans held for sale.	\$175.00	4.3	\$752.50
Nealon, Matt	Prepare audit documentation related to loans held for sale.	\$175.00	2.8	\$490.00
Petrovski, Biljana	Review system IDs audit deficiencies.	\$265.00	0.8	\$212.00
Petrovski, Biljana	Review status of internal control testing.	\$265.00	0.8	\$212.00
Petrovski, Biljana	Revise audit plan as a result of Q4 changes in information technology.	\$265.00	0.8	\$212.00
Petrovski, Biljana	Evaluate impact of Q4 changes on internal controls.	\$265.00	1.6	\$424.00
Petrovski, Biljana	Review GLS application testing workpapers.	\$265.00	1.8	\$477.00
Petrovski, Biljana	Review ResCap information technology testing documentation.	\$265.00	0.4	\$106.00
Petrovski, Biljana	Review testing of provisioning control across applications.	\$265.00	0.4	\$106.00
Petrovski, Biljana	Review Eclipse system ID audit considerations.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Review status of internal control testing.	\$265.00	0.7	\$185.50
Petrovski, Biljana	Prepare audit documentation related to testing approach for the infrastructure Lewisville environment controls.	\$265.00	0.8	\$212.00
Petrovski, Biljana	Prepare audit documentation regarding testing of ResCap application controls.	\$265.00	0.8	\$212.00
Psakhis, Olga	Review segregation of duties control for the QRM application.	\$265.00	0.2	\$53.00
Psakhis, Olga	Participate in GATE application controls meeting with T. Fruetel, N. Lang, and W. Janowski.	\$265.00	0.3	\$79.50
Psakhis, Olga	Prepare general information technology controls scoping document for ResCap applications.	\$265.00	0.6	\$159.00
Psakhis, Olga	Update staffing requirements for general information technology controls testing for ResCap.	\$265.00	0.6	\$159.00
Psakhis, Olga	Review reconciliation controls related to GATE general ledger application.	\$265.00	0.7	\$185.50
Psakhis, Olga	Analyze accounts payable transactions related to GATE general ledger application.	\$265.00	1.3	\$344.50
Rankin, Crystal	Draft Barclays debtor in possession financing accounting memo.	\$215.00	0.6	\$129.00
Reade, Dave	Review planning memo for specialist's MSR testing procedures.	\$290.00	1.6	\$464.00
Reade, Dave	Perform planning for loans held-for-sale audit procedures.	\$290.00	3.3	\$957.00
Schafka, Christine	Perform Active Directory control testing.	\$215.00	0.3	\$64.50
Schafka, Christine	Perform Quantum application control testing.	\$215.00	0.7	\$150.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

11/02/2012

Schafka, Christine	Review central new hire control testing for ResCap applications.	\$215.00	1.1	\$236.50
Schafka, Christine	Perform Windows control testing.	\$215.00	1.4	\$301.00
Scudder, Jon	Prepare audit documentation for loans held for sale.	\$215.00	2.2	\$473.00
Scudder, Jon	Prepare ResCap audit planning documentation.	\$215.00	4.9	\$1,053.50
Sunderland, Daniel	Review audit planning documentation for the 2012 financial statement audit.	\$365.00	3.0	\$1,095.00

11/04/2012

Petrovski, Biljana	Review application controls testing.	\$265.00	1.9	\$503.50
Zayas, Marilitza	Perform audit testing for mortgage receivables.	\$215.00	1.0	\$215.00

11/05/2012

Baciorowski, Peter	Perform data analysis procedures for auditing ResCap's mortgage receivables.	\$265.00	2.0	\$530.00
Bayer, Ryan	Review 2011 provision to return with respect to the audit of the ResCap stand alone 2012 tax provision.	\$290.00	2.3	\$667.00
Han, Jiefu	Make operating expense testing selections for ResCap.	\$175.00	1.9	\$332.50
Janowski, Wally	Perform audit procedures for GATE application.	\$175.00	1.7	\$297.50
Janowski, Wally	Prepare agenda for Quantum/WebSeries closing meeting.	\$175.00	0.4	\$70.00
Janowski, Wally	Meet with C. Cronkhite to discuss information produced by the entity.	\$175.00	0.4	\$70.00
Janowski, Wally	Prepare testing of information produced by ResCap.	\$175.00	0.9	\$157.50
Janowski, Wally	Prepare audit documentatino regarding testing of GATE application.	\$175.00	1.4	\$245.00
Janowski, Wally	Review evidence received for the GATE application.	\$175.00	1.6	\$280.00
Janowski, Wally	Perform testing procedures for GATE application.	\$175.00	1.6	\$280.00
Janowski, Wally	Meet with T. Fruetel to discuss information produced by the entity.	\$175.00	0.2	\$35.00
Lang, Nick	Discuss additional ResCap UNIX follow-up items with T. Leber, S. Krumme, J. Simental, and C. Judge.	\$215.00	0.3	\$64.50
Lang, Nick	Perform planning of ResCap rollforward control testing procedures.	\$215.00	0.4	\$86.00
Lang, Nick	Draft additional data requests for ResCap infrastructure testing.	\$215.00	0.4	\$86.00
Lang, Nick	Review ResCap LoanServ application control testing.	\$215.00	0.7	\$150.50
Lang, Nick	Review ResCap infrastructure control deficiencies.	\$215.00	0.8	\$172.00
Lang, Nick	Discuss GATE application follow-up requests with T. Fruetel, R. Uibel, and E. LaVasseur.	\$215.00	1.2	\$258.00
Lang, Nick	Draft follow-up requests for GATE application control testing.	\$215.00	1.7	\$365.50

Resident Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

11/05/2012

Lang, Nick	Review SBO application control testing workpapers.	\$215.00	2.2	\$473.00
Lang, Nick	Review ResCap infrastructure control testing.	\$215.00	2.7	\$580.50
Medway, David	Prepare ResCap planning materials.	\$215.00	7.2	\$1,548.00
Petrovski, Biljana	Perform testing of information technology infrastructure.	\$265.00	0.2	\$53.00
Petrovski, Biljana	Perform testing of information technology applications.	\$265.00	0.4	\$106.00
Petrovski, Biljana	Review status of internal control testing.	\$265.00	0.4	\$106.00
Petrovski, Biljana	Meet with O. Psakhis and N. Lang to discuss database and application IDs issues.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Review status of information technology internal control testing.	\$265.00	0.7	\$185.50
Petrovski, Biljana	Review 2012 SSAE16 audit considerations.	\$265.00	0.7	\$185.50
Psakhis, Olga	Communicate with M. Kuna regarding managements plan for rollforward for general information technology controls.	\$265.00	0.2	\$53.00
Psakhis, Olga	Review deficiencies related to ResCap applications and infrastructure general information technology controls testing.	\$265.00	0.6	\$159.00
Reade, Dave	Review Audit Committee presentation.	\$290.00	0.4	\$116.00
Reade, Dave	Evaluate new client memo on accounting for asset purchase agreements.	\$290.00	0.4	\$116.00
Reade, Dave	Prepare assessment of specialist memo.	\$290.00	0.4	\$116.00
Reade, Dave	Prepare planning master map documentation.	\$290.00	0.7	\$203.00
Reade, Dave	Call with C. Dondzila, B. Westman, J. Farley, H. McKay, A. McGrath, and T. Robinson to discuss ResCap's evaluation of its compliance with the requirements of held for sale accounting.	\$290.00	0.8	\$232.00
Robinson, Thomas	Call with C. Dondzila, B. Westman, J. Farley, H. McKay, A. McGrath, and D. Reade to discuss ResCap's evaluation of its compliance with the requirements of held for sale accounting.	\$365.00	0.8	\$292.00
Robinson, Thomas	Review ResCap's current draft of the Q3 held for sale assessment memorandum.	\$365.00	1.3	\$474.50
Robinson, Thomas	Perform accounting research regarding the held for sale criteria for ResCap.	\$365.00	2.1	\$766.50
Schaefer, Christine	Perform testing of ResCap income tax amounts.	\$215.00	2.1	\$451.50
Schafka, Christine	Review follow-up requests for Windows control testing.	\$215.00	0.7	\$150.50
Schafka, Christine	Perform Active Directory control testing.	\$215.00	0.9	\$193.50
Schafka, Christine	Perform Windows control testing.	\$215.00	1.8	\$387.00
Schafka, Christine	Perform Webseries application control testing.	\$215.00	1.9	\$408.50
Scudder, Jon	Prepare ResCap audit planning documentation.	\$215.00	4.3	\$924.50

11/06/2012

Bradfield, Derek	Perform research regarding accounting for assets held for sale for ResCap.	\$365.00	0.5	\$182.50
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Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

11/06/2012

Fischer, Leslie	Review testing of derivative terminations and settlements.	\$265.00	0.5	\$132.50
Janowski, Wally	Review evidence received for the GATE application.	\$175.00	1.6	\$280.00
Janowski, Wally	Update workpapers for Oracle database.	\$175.00	0.7	\$122.50
Janowski, Wally	Pull down Q3 EAC data for GATE application.	\$175.00	0.7	\$122.50
Janowski, Wally	Create supporting workpaper for GATE application.	\$175.00	0.8	\$140.00
Janowski, Wally	Update workpapers for SQL database.	\$175.00	0.8	\$140.00
Janowski, Wally	Review all evidence received for GATE application.	\$175.00	0.8	\$140.00
Janowski, Wally	Review workpapers for GATE application.	\$175.00	1.1	\$192.50
Janowski, Wally	Perform audit procedures for Oracle database.	\$175.00	0.3	\$52.50
Janowski, Wally	Perform audit procedures for GATE application.	\$175.00	0.4	\$70.00
Janowski, Wally	Update workpapers for GATE application.	\$175.00	0.6	\$105.00
Janowski, Wally	Gather evidence for the GATE application.	\$175.00	0.6	\$105.00
Janowski, Wally	Perform audit procedures for SQL database.	\$175.00	0.7	\$122.50
Lang, Nick	Perform testing of ResCap application system IDs.	\$215.00	0.3	\$64.50
Lang, Nick	Discuss ResCap infrastructure rollforward testing plan with S. Krumme, T. Leber, and C. Judge.	\$215.00	0.6	\$129.00
Lang, Nick	Discuss SBO application control deficiencies with B. Felix and L. Hitchcock.	\$215.00	0.8	\$172.00
Lang, Nick	Meet with S. Krumme, C. Judge, and T. Leber to coordinate ResCap rollforward testing.	\$215.00	0.8	\$172.00
Lang, Nick	Document SBO application control deficiencies.	\$215.00	1.1	\$236.50
Lang, Nick	Review ResCap Infrastructure control testing workpapers.	\$215.00	1.3	\$279.50
Lang, Nick	Document ResCap application system ID follow-up requests.	\$215.00	1.4	\$301.00
Lang, Nick	Discuss ResCap data backup additional requests with J. Bloom, C. Judge, S. Krumme, and J. Santibanez.	\$215.00	1.6	\$344.00
Lang, Nick	Test ResCap data backup controls.	\$215.00	2.2	\$473.00
Medway, David	Prepare ResCap audit planning documents.	\$215.00	4.7	\$1,010.50
Nealon, Matt	Perform testing of mortgage lending controls.	\$175.00	4.7	\$822.50
Petrovski, Biljana	Perform testing of information technology infrastructure.	\$265.00	0.3	\$79.50
Petrovski, Biljana	Perform testing of information technology applications.	\$265.00	0.4	\$106.00
Petrovski, Biljana	Review potential issues related to database and operating systems controls.	\$265.00	1.2	\$318.00
Petrovski, Biljana	Document testing of information technology infrastructure.	\$265.00	1.8	\$477.00
Petrovski, Biljana	Create document to identify controls that will be tested in rollforward.	\$265.00	2.1	\$556.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

11/06/2012

Petrovski, Biljana	Review GLS application controls testing.	\$265.00	2.2	\$583.00
Reade, Dave	Prepare planning master map documentation.	\$290.00	0.7	\$203.00
Reade, Dave	Review MSR planning documentation.	\$290.00	1.4	\$406.00
Reade, Dave	Review representation and warranties planning documentation.	\$290.00	1.8	\$522.00
Robinson, Thomas	Review ResCap management's November 8, 2012 audit Committee presentation.	\$365.00	0.7	\$255.50
Schafka, Christine	Review Windows control testing.	\$215.00	0.4	\$86.00
Schafka, Christine	Review Quantum application control testing.	\$215.00	0.8	\$172.00
Schafka, Christine	Perform Active Directory control testing.	\$215.00	1.7	\$365.50
Schafka, Christine	Review Webseries application control testing.	\$215.00	2.2	\$473.00
Scudder, Jon	Prepare ResCap audit planning documentation.	\$215.00	1.5	\$322.50
Scudder, Jon	Prepare audit documentation for testing of loans held for sale.	\$215.00	1.0	\$215.00
Scudder, Jon	Perform audit testing for representation and warranties.	\$215.00	1.2	\$258.00
York, LaRon	Perform audit procedures on gain/loss on sale for agency testing.	\$175.00	1.0	\$175.00

11/07/2012

Bunn, Greg	Review debtor in possession accounting memo with C. Rankin.	\$215.00	0.2	\$43.00
Janowski, Wally	Perform audit procedures for GATE application.	\$175.00	1.7	\$297.50
Janowski, Wally	Perform audit procedures for SQL database.	\$175.00	1.9	\$332.50
Janowski, Wally	Continue to review all evidence received for GATE application.	\$175.00	0.9	\$157.50
Janowski, Wally	Review evidence obtained for GATE application.	\$175.00	1.3	\$227.50
Janowski, Wally	Update audit workpapers for testing GATE application.	\$175.00	1.3	\$227.50
Janowski, Wally	Review audit workpapers for testing GATE application.	\$175.00	1.4	\$245.00
Janowski, Wally	Update audit workpapers for testing GATE application.	\$175.00	1.6	\$280.00
Lang, Nick	Prepare follow-up email regarding access necessary to perform ResCap change management testing.	\$215.00	0.3	\$64.50
Lang, Nick	Follow-up email to T. Fruetel and R. Uibel regarding GATE application control data requests.	\$215.00	0.3	\$64.50
Lang, Nick	Perform testing of ResCap database controls.	\$215.00	0.6	\$129.00
Lang, Nick	Meet with R. Clemens, L. Hitchcock, and M. Kuna to discuss InformEnt application IDs.	\$215.00	0.7	\$150.50
Lang, Nick	Review LoanServ application control testing workpapers.	\$215.00	0.9	\$193.50
Lang, Nick	Review data requests provided for GATE application control testing.	\$215.00	1.1	\$236.50
Lang, Nick	Review data requests provided for ResCap job scheduling control testing.	\$215.00	1.4	\$301.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

11/07/2012

Lang, Nick	Perform testing of ResCap UNIX controls.	\$215.00	1.9	\$408.50
Lynch, Bryan	Research reconciliation testing support from Blackline.	\$175.00	2.5	\$437.50
Medway, David	Prepare ResCap planning memorandum.	\$215.00	3.9	\$838.50
Nealon, Matt	Perform audit procedures related to loans held for sale.	\$175.00	3.1	\$542.50
Nkosi, Swazi	Perform testing of information technology controls.	\$175.00	0.8	\$140.00
Nkosi, Swazi	Meet with C. Schafka to discuss Walt application.	\$175.00	1.2	\$210.00
Petrovski, Biljana	Perform testing of information technology infrastructure.	\$265.00	0.4	\$106.00
Petrovski, Biljana	Perform testing of information technology applications.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Review QRM application controls testing.	\$265.00	1.9	\$503.50
Petrovski, Biljana	Review Quantum application controls testing.	\$265.00	2.2	\$583.00
Reade, Dave	Develop agenda for ResCap representation and warranties valuation meeting on November 8.	\$290.00	1.2	\$348.00
Reade, Dave	Develop agenda for ResCap loans held for sale valuation meeting on November 8.	\$290.00	1.2	\$348.00
Reade, Dave	Develop agenda for ResCap mortgage servicing rights valuation meeting on November 8.	\$290.00	1.6	\$464.00
Robinson, Thomas	Conference call with D. Tucci regarding ResCap internal audit status and findings for 2012.	\$365.00	0.2	\$73.00
Robinson, Thomas	Review ResCap November 8, 2012 Audit Committee materials in advance of the meeting.	\$365.00	0.9	\$328.50
Schafka, Christine	Review Quantum application control testing.	\$215.00	0.8	\$172.00
Schafka, Christine	Meet with S. Nkosi to discuss Walt application.	\$215.00	1.2	\$258.00
Schafka, Christine	Perform Quantum application control testing.	\$215.00	0.2	\$43.00
Schafka, Christine	Perform Webseries application control testing.	\$215.00	2.6	\$559.00
Scudder, Jon	Prepare audit documentation for loans held for sale testing.	\$215.00	2.7	\$580.50

11/08/2012

Baciorowski, Peter	Perform data analysis procedures for auditing ResCap's mortgage receivables.	\$265.00	2.0	\$530.00
Baciorowski, Peter	Review operating expense testing workpapers.	\$265.00	4.8	\$1,272.00
Barker, Jeremy	Meet with C. Senick, J. Cancelliere, S. Duck, D. Reade, L. Donatelli, J. Scudder, D. Medway, S. Votaw, and J. Barker to discuss ResCap's mortgage valuation processes for loans held for sale.	\$265.00	1.5	\$397.50
Barker, Jeremy	Meet with C. Senick, J. Cancelliere, S. Duck, D. Reade, L. Donatelli, J. Scudder, D. Medway, S. Votaw and J. Barker to discuss ResCap's mortgage valuation processes for mortgage servicing rights.	\$265.00	3.1	\$821.50
Barker, Jeremy	Perform valuation auditing procedures related to ResCap's representation and warranty reserve methodology.	\$265.00	1.8	\$477.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

11/08/2012

Donatelli, Lauren	Meet with C. Senick, J. Cancelliere, S. Duck, D. Reade, L. Donatelli, J. Scudder, D. Medway, S. Votaw, and J. Barker to discuss ResCap's mortgage valuation processes for loans held for sale.	\$175.00	1.5	\$262.50
Donatelli, Lauren	Meet with C. Senick, J. Cancelliere, S. Duck, D. Reade, L. Donatelli, J. Scudder, D. Medway, S. Votaw and J. Barker to discuss ResCap's mortgage valuation processes for mortgage servicing rights.	\$175.00	3.1	\$542.50
Florence, LaKeisha	Attend the November 8, 2012 ResCap Audit Committee meeting.	\$290.00	2.6	\$754.00
Han, Jiefu	Finalize ResCap operating expense workpapers.	\$175.00	2.1	\$367.50
Janowski, Wally	Review evidence obtained for GATE application.	\$175.00	1.3	\$227.50
Janowski, Wally	Review workpapers for SQL database.	\$175.00	1.3	\$227.50
Janowski, Wally	Update workpapers for SQL database.	\$175.00	1.4	\$245.00
Janowski, Wally	Perform audit procedures for SQL database.	\$175.00	1.4	\$245.00
Janowski, Wally	Update workpapers for GATE application.	\$175.00	1.8	\$315.00
Janowski, Wally	Participate in GATE application controls meeting with T. Fruetel, A. Conwell, C. Cronkhite, and N. Lang.	\$175.00	0.3	\$52.50
Janowski, Wally	Prepare for GATE application controls testing meeting.	\$175.00	0.4	\$70.00
Janowski, Wally	Participate in PeopleSoft application meeting with M. Podzorov, D. Howard, B. Maiers, M. Messer, L. Mixson, E. LaVasseur, L. Hitchcock, R. Clements, D. Baily, C. Bateman, B. Naumovska, and N. Lang.	\$175.00	0.6	\$105.00
Janowski, Wally	Perform audit procedures for Oracle database.	\$175.00	0.8	\$140.00
Lang, Nick	Participate in GATE application controls meeting with T. Fruetel, A. Conwell, C. Cronkhite, and W. Janowski.	\$215.00	0.3	\$64.50
Lang, Nick	Meet to obtain last ResCap backup evidence with R. Bajwa (PwC), J. Bloom, S. Krumme, and C. Judge.	\$215.00	0.4	\$86.00
Lang, Nick	Participate in CFDR, SBO-MS, Apoly Tranche, BDR and PeopleSoft system ID meeting with M. Podzorov, D. Howard, B. Maiers, M. Messer, L. Mixson, E. LaVasseur, L. Hitchcock, R. Clements, D. Baily, C. Bateman, B. Naumovska, and W. Janowski.	\$215.00	0.6	\$129.00
Lang, Nick	Follow-up emails to T. Fruetel to clarify GATE application control data.	\$215.00	0.8	\$172.00
Lang, Nick	Review project status for ResCap infrastructure control testing.	\$215.00	1.0	\$215.00
Lang, Nick	Prepare ResCap data backup control testing WebEx.	\$215.00	1.2	\$258.00
Lang, Nick	Review data requests for GATE application control testing.	\$215.00	1.5	\$322.50
Lang, Nick	Prepare for ResCap application system ID meeting.	\$215.00	2.8	\$602.00
Lynch, Bryan	Update control testing workpaper for interim testing for unsecured debt.	\$175.00	1.0	\$175.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
11/08/2012				
Lynch, Bryan	Update secured debt control testing workpaper.	\$175.00	1.3	\$227.50
Lynch, Bryan	Review reconciliation testing support from Blackline.	\$175.00	2.2	\$385.00
Medway, David	Meet with C. Senick, J. Cancelliere, S. Duck, D. Reade, L. Donatelli, J. Scudder, D. Medway, S. Votaw and J. Barker to discuss ResCap's mortgage valuation processes for mortgage servicing rights.	\$215.00	3.1	\$666.50
Nealon, Matt	Prepare audit documentation related to loans held for sale.	\$175.00	1.2	\$210.00
Nealon, Matt	Prepare audit documentation for representation and warranties.	\$175.00	2.1	\$367.50
Petrovski, Biljana	Perform testing of information technology infrastructure.	\$265.00	0.2	\$53.00
Petrovski, Biljana	Review agenda's for client closing meetings related to applications.	\$265.00	0.3	\$79.50
Petrovski, Biljana	Review agenda's for client closing meetings related to information technology infrastructure.	\$265.00	0.3	\$79.50
Petrovski, Biljana	Participate in CFDR, SBO-MS, Apoly Tranche, BDR and PeopleSoft system ID meeting with M. Podzorov, D. Howard, B. Maiers, M. Messer, L. Mixson, E. LaVasseur, L. Hitchcock, R. Clements, D. Baily, C. Bateman, B. Naumovska, N. Lang, and W. Janowski.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Review issues identified for Webseries and Quantum applications.	\$265.00	0.7	\$185.50
Petrovski, Biljana	Perform testing of information technology infrastructure.	\$265.00	0.7	\$185.50
Reade, Dave	Meet with C. Senick, J. Cancelliere, S. Duck, D. Reade, L. Donatelli, J. Scudder, D. Medway, S. Votaw and J. Barker to discuss ResCap's mortgage valuation processes for mortgage servicing rights.	\$290.00	3.1	\$899.00
Reade, Dave	Meet with C. Senick, J. Cancelliere, S. Duck, D. Reade, L. Donatelli, J. Scudder, D. Medway, S. Votaw, and J. Barker to discuss ResCap's mortgage valuation processes for loans held for sale.	\$290.00	1.5	\$435.00
Robinson, Thomas	Review ResCap 2012 required audit planning documentation.	\$365.00	2.4	\$876.00
Robinson, Thomas	Attend the November 8, 2012 ResCap Audit Committee meeting.	\$365.00	2.6	\$949.00
Robinson, Thomas	Review ResCap November 8, 2012 Audit Committee materials in advance of the meeting.	\$365.00	0.9	\$328.50
Robinson, Thomas	Review ResCap, Ocwen, and Berkshire amended asset purchase agreements.	\$365.00	2.1	\$766.50
Schafka, Christine	Review follow-up requests for Windows Domain Controller control testing.	\$215.00	0.9	\$193.50
Schafka, Christine	Prepare for Webseries meeting.	\$215.00	1.4	\$301.00
Schafka, Christine	Perform Quantum application control testing.	\$215.00	2.7	\$580.50
Scudder, Jon	Meet with C. Senick, J. Cancelliere, S. Duck, D. Reade, L. Donatelli, J. Scudder, D. Medway, S. Votaw, and J. Barker to discuss ResCap's mortgage valuation processes for loans held for sale.	\$215.00	1.5	\$322.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

11/08/2012

Scudder, Jon	Prepare audit documentation related to representation and warranties testing results.	\$215.00	3.1	\$666.50
Stevenson, Brad	Attend the November 8, 2012 ResCap Audit Committee meeting.	\$365.00	2.6	\$949.00
Votaw, Steve	Meet with C. Senick, J. Cancelliere, S. Duck, D. Reade, L. Donatelli, J. Scudder, D. Medway, S. Votaw, and J. Barker to discuss ResCap's mortgage valuation processes for loans held for sale.	\$290.00	1.5	\$435.00
Votaw, Steve	Meet with C. Senick, J. Cancelliere, S. Duck, D. Reade, L. Donatelli, J. Scudder, D. Medway, S. Votaw and J. Barker to discuss ResCap's mortgage valuation processes for mortgage servicing rights.	\$290.00	3.1	\$899.00

11/09/2012

Baciorowski, Peter	Review data analysis procedures for auditing ResCap's mortgage receivables.	\$265.00	1.0	\$265.00
Barker, Jeremy	Perform valuation auditing procedures related to ResCap's mortgage servicing rights valuation methodology.	\$265.00	3.0	\$795.00
Gaglio, Joe	Review testing approach for change management.	\$290.00	0.8	\$232.00
Janowski, Wally	Review evidence obtained for GATE application.	\$175.00	0.6	\$105.00
Janowski, Wally	Prepare for meeting regarding Quantum and WebSeries applications.	\$175.00	0.6	\$105.00
Janowski, Wally	Perform audit procedures for Oracle database.	\$175.00	1.3	\$227.50
Janowski, Wally	Review workpapers for SQL database.	\$175.00	2.6	\$455.00
Janowski, Wally	Update workpapers for SQL database.	\$175.00	2.8	\$490.00
Janowski, Wally	Attend Quantum/WebSeries application controls meeting with H. Levy, E. LaVasseur, R. Lilly, T. Bland, T. Hassan, C. Schafka, and B. Naumovska.	\$175.00	0.2	\$35.00
Lang, Nick	Participate in closing meeting with C. Judge, S. Krumme, T. Leber, J. Simental, D. Face, and D. Tennent for ResCap UNIX testing.	\$215.00	0.4	\$86.00
Lang, Nick	Participate in closing meeting with J. Bloom, J. Easterwood, R. Bajwa, C. Judge, J. Cunnane, and D. Face for ResCap data backup testing.	\$215.00	0.4	\$86.00
Lang, Nick	Review GATE change management data requests.	\$215.00	0.5	\$107.50
Lang, Nick	Prepare for ResCap UNIX closing meeting.	\$215.00	0.6	\$129.00
Lang, Nick	Follow-up email to T. Fruetel regarding GATE application control testing.	\$215.00	0.7	\$150.50
Lang, Nick	Test GATE application control testing.	\$215.00	1.1	\$236.50
Lang, Nick	Prepare for ResCap backup closing meeting.	\$215.00	1.2	\$258.00
Lang, Nick	Review ResCap infrastructure control deviations and deficiencies.	\$215.00	1.4	\$301.00
Nealon, Matt	Prepare audit documentation related to loans held for sale.	\$175.00	0.9	\$157.50
Nealon, Matt	Prepare audit documentation for representation and warranties.	\$175.00	3.1	\$542.50
Nkosi, Swazi	Perform testing of information technology controls.	\$175.00	0.4	\$70.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

11/09/2012

Nkosi, Swazi	Document testing of information technology controls.	\$175.00	1.6	\$280.00
Petrovski, Biljana	Attend Quantum/WebSeries application controls meeting with H. Levy, E. LaVasseur, R. Lilly, T. Bland, T. Hassan, C. Schafka, and W. Janowski.	\$265.00	0.2	\$53.00
Petrovski, Biljana	Document testing of system backups.	\$265.00	0.3	\$79.50
Petrovski, Biljana	Perform testing of information technology applications.	\$265.00	0.3	\$79.50
Petrovski, Biljana	Perform testing of information technology infrastructure.	\$265.00	0.4	\$106.00
Petrovski, Biljana	Prepare audit documentation related to testing UNIX.	\$265.00	0.4	\$106.00
Petrovski, Biljana	Prepare audit documentation related to technology infrastructure testing.	\$265.00	0.6	\$159.00
Reade, Dave	Meet with J. Whitlinger and T. Robinson to discuss the status of the bankruptcy proceedings and the impact on the 2012 ResCap financial statement audit.	\$290.00	1.7	\$493.00
Robinson, Thomas	Meet with J. Whitlinger and D. Reade to discuss the status of the bankruptcy proceedings and the impact on the 2012 ResCap financial statement audit.	\$365.00	1.7	\$620.50
Robinson, Thomas	Prepare for meeting with D. Tucci and H. Rinehart to discuss status of internal audit procedures.	\$365.00	0.6	\$219.00
Robinson, Thomas	Meet with D. Tucci, H. Rinehart, J. Scudder, and M. Zayas to discuss the status of ResCap internal audit procedures and the impact on the 2012 audit.	\$365.00	0.9	\$328.50
Robinson, Thomas	Prepare for meeting with J. Whitlinger to discuss the status of bankruptcy proceedings.	\$365.00	1.1	\$401.50
Schafka, Christine	Attend Quantum/WebSeries application controls meeting with H. Levy, E. LaVasseur, R. Lilly, T. Bland, T. Hassan, B. Naumovska, and W. Janowski.	\$215.00	0.2	\$43.00
Schafka, Christine	Prepare for Webseries meeting.	\$215.00	1.3	\$279.50
Schafka, Christine	Prepare for Quantum meeting.	\$215.00	1.7	\$365.50
Scudder, Jon	Prepare loans held for sale audit documentation.	\$215.00	0.6	\$129.00
Scudder, Jon	Meet with D. Tucci, H. Rinehart, M. Zayas, and T. Robinson to discuss the status of ResCap internal audit procedures and the impact on the 2012 audit.	\$215.00	0.9	\$193.50
Scudder, Jon	Prepare audit documentation for representation and warranties testing.	\$215.00	2.8	\$602.00

11/12/2012

Donatelli, Lauren	Document mortgage securitizations controls testing.	\$175.00	2.6	\$455.00
Donatelli, Lauren	Meet with G. Bunn to discuss mortgage securitizations agency gain/loss testing.	\$175.00	0.6	\$105.00
Gaglio, Joe	Review GATE application control testing workpapers.	\$290.00	1.5	\$435.00
Gaglio, Joe	Discuss forecast of Recap Lewisville data center changes with M. Gerlach.	\$290.00	0.8	\$232.00
Gaglio, Joe	Document ResCap entity wide control plan.	\$290.00	0.6	\$174.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

11/12/2012

Gaglio, Joe	Review ResCap general information technology controls planning documentation.	\$290.00	0.7	\$203.00
Gaglio, Joe	Document ResCap general information technology controls planning.	\$290.00	1.2	\$348.00
Herrygers, Sandy	Review general information technology control workpapers.	\$365.00	1.9	\$693.50
Janowski, Wally	Continue to perform audit procedures for SQL database.	\$175.00	0.8	\$140.00
Janowski, Wally	Review workpapers for SQL database.	\$175.00	1.1	\$192.50
Janowski, Wally	Continue to review workpapers for Oracle database.	\$175.00	1.3	\$227.50
Janowski, Wally	Update workpapers for SQL database.	\$175.00	1.8	\$315.00
Janowski, Wally	Update roll forward tracking workpaper.	\$175.00	1.9	\$332.50
Janowski, Wally	Update workpapers for Oracle database.	\$175.00	1.9	\$332.50
Janowski, Wally	Perform audit procedures for Oracle database.	\$175.00	0.7	\$122.50
Lang, Nick	Complete ResCap physical security control assessment.	\$215.00	0.3	\$64.50
Lang, Nick	Prepare for Ally physical security control testing discussion.	\$215.00	0.8	\$172.00
Lang, Nick	Prepare for ResCap Lewisville physical security closing call.	\$215.00	0.8	\$172.00
Lang, Nick	Review GLS application control testing workpapers.	\$215.00	0.9	\$193.50
Lang, Nick	Review status of ResCap Infrastructure control testing.	\$215.00	1.1	\$236.50
Lang, Nick	Review SBO application control testing workpapers.	\$215.00	1.3	\$279.50
Lynch, Bryan	Rollforward workpapers from previous year audit file for secured debt.	\$175.00	1.2	\$210.00
Lynch, Bryan	Continue to rollforward workpapers from previous year audit file for unsecured debt.	\$175.00	1.2	\$210.00
Medway, David	Complete ResCap planning documents.	\$215.00	2.1	\$451.50
Petrovski, Biljana	Review status of ResCap information technology control testing.	\$265.00	0.4	\$106.00
Petrovski, Biljana	Review physical security application control testing.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Review ResCap database control testing approach.	\$265.00	0.9	\$238.50
Petrovski, Biljana	Respond to client emails related to database issues.	\$265.00	1.2	\$318.00
Psakhis, Olga	Test ResCap related Unix infrastructure.	\$265.00	0.7	\$185.50
Reade, Dave	Document representation and warranties inputs reconciliation.	\$290.00	0.4	\$116.00
Reade, Dave	Review documentation of representation and warranties testing.	\$290.00	1.3	\$377.00
Reade, Dave	Review documentation of loans held-for-sale testing.	\$290.00	1.4	\$406.00
Schafka, Christine	Test controls for the Powerseller application.	\$215.00	1.3	\$279.50
Schafka, Christine	Test controls for the PolyPaths model.	\$215.00	1.9	\$408.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

11/12/2012

Schafka, Christine	Test controls for the WestPat model.	\$215.00	1.9	\$408.50
Schafka, Christine	Test controls for the Gazelle model.	\$215.00	2.1	\$451.50
Sunderland, Daniel	Review audit planning documentation for the 2012 financial statement audit.	\$365.00	2.0	\$730.00
Zayas, Marilitza	Update control testing status report for ResCap.	\$215.00	0.1	\$21.50

11/13/2012

Gaglio, Joe	Review follow-up information regarding forecasted Lewisville data center changes.	\$290.00	0.6	\$174.00
Gaglio, Joe	Document ResCap general information technology controls planning.	\$290.00	0.7	\$203.00
Gaglio, Joe	Review SBO testing workpapers.	\$290.00	0.3	\$87.00
Gaglio, Joe	Review Loanserv application control testing workpapers.	\$290.00	1.6	\$464.00
Herrygers, Sandy	Analyze consideration of information technology testing necessary after move to new data center.	\$365.00	0.9	\$328.50
Janowski, Wally	Update workpapers for SQL database.	\$175.00	0.8	\$140.00
Janowski, Wally	Review workpapers for SQL database.	\$175.00	1.1	\$192.50
Janowski, Wally	Review workpapers for Oracle database.	\$175.00	1.4	\$245.00
Janowski, Wally	Update workpapers for Oracle database.	\$175.00	1.9	\$332.50
Lang, Nick	Review ResCap Infrastructure control deficiencies.	\$215.00	0.6	\$129.00
Lang, Nick	Meet with L. Hitchcock, T. Dimant, A. Shaikh, and S. Boddapati to close ResCap database control testing.	\$215.00	0.8	\$172.00
Lang, Nick	Summarize ResCap infrastructure control deficiencies.	\$215.00	1.1	\$236.50
Lang, Nick	Prepare for ResCap infrastructure control testing closing meeting.	\$215.00	1.3	\$279.50
Lang, Nick	Review ResCap infrastructure control deficiencies.	\$215.00	1.6	\$344.00
Lynch, Bryan	Prepare secured debt confirmations as of 9/30/12.	\$175.00	1.2	\$210.00
Medway, David	Meet with B. Stevenson, D. Reade, and L. Donatelli to discuss mortgage servicing rights audit procedures and results.	\$215.00	0.5	\$107.50
Medway, David	Prepare ResCap planning documents.	\$215.00	2.1	\$451.50
Petrovski, Biljana	Perform testing of ResCap infrastructure controls testing.	\$265.00	0.3	\$79.50
Petrovski, Biljana	Update status of Deloitte testing.	\$265.00	0.8	\$212.00
Petrovski, Biljana	Document testing of ResCap application controls testing.	\$265.00	1.2	\$318.00
Petrovski, Biljana	Perform testing procedures related to Lewisville database controls testing.	\$265.00	1.2	\$318.00
Petrovski, Biljana	Perform testing of ResCap application controls.	\$265.00	1.4	\$371.00
Petrovski, Biljana	Review audit documents for database meeting.	\$265.00	1.4	\$371.00
Psakhis, Olga	Prepare status document of general information technology controls testing.	\$265.00	0.8	\$212.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

11/13/2012

Reade, Dave	Meet with B. Stevenson, D. Medway, and L. Donatelli to discuss mortgage servicing rights audit procedures and results.	\$290.00	0.5	\$145.00
Reade, Dave	Review representation and warranties planning documentation.	\$290.00	2.9	\$841.00
Robinson, Thomas	Read ResCap's bankruptcy court filings related to the 2012 financial statements and audit.	\$365.00	2.1	\$766.50
Schafka, Christine	Prepare follow-up requests for Eclipse application control testing.	\$215.00	0.4	\$86.00
Schafka, Christine	Test controls for the Eclipse application.	\$215.00	1.9	\$408.50
Schafka, Christine	Review central new hire control testing for ResCap applications.	\$215.00	2.4	\$516.00
Schafka, Christine	Test controls for the Powerseller application.	\$215.00	2.7	\$580.50
Stevenson, Brad	Meet with D. Reade, D. Medway, and L. Donatelli to discuss mortgage servicing rights audit procedures and results.	\$365.00	0.5	\$182.50
Trosper, Dustin	Prepare Other Assets leadsheet.	\$175.00	2.6	\$455.00
York, LaRon	Preform audit procedures on gain/loss on sale for agency testing.	\$175.00	3.4	\$595.00

11/14/2012

Baciorowski, Peter	Perform data analysis procedures for auditing ResCap's other liabilities.	\$265.00	1.0	\$265.00
Bunn, Greg	Meet with T. Kozlowski, D. Reade, L. Florence, D. Medway, L. Ma, C. Rankin, J. Scudder, L. Donatelli, M. Zayas, R. Lazar, and M. Nealon to discuss 2012 audit plan for ResCap deferred tax balances and controls.	\$215.00	0.5	\$107.50
Donatelli, Lauren	Meet with T. Kozlowski, D. Reade, L. Florence, D. Medway, G. Bunn, L. Ma, C. Rankin, J. Scudder, M. Zayas, R. Lazar, and M. Nealon to discuss 2012 audit plan for ResCap deferred tax balances and controls.	\$175.00	0.5	\$87.50
Donatelli, Lauren	Discussion with J. Scudder regarding representation and warrant control testing.	\$175.00	0.6	\$105.00
Gaglio, Joe	Discuss outcomes of ResCap internal audit reports with Ally audit services representative.	\$290.00	1.2	\$348.00
Gaglio, Joe	Meet with C. Schafka to discuss ResCap entity wide controls planning.	\$290.00	0.8	\$232.00
Gaglio, Joe	Document ResCap general information technology controls planning.	\$290.00	1.5	\$435.00
Gaglio, Joe	Review ResCap general information technology controls planning documentation.	\$290.00	0.3	\$87.00
Gaglio, Joe	Research technical matter regarding ResCap user access controls.	\$290.00	1.4	\$406.00
Janowski, Wally	Perform audit procedures for SQL database.	\$175.00	1.7	\$297.50
Janowski, Wally	Update workpapers for SQL database.	\$175.00	1.7	\$297.50
Janowski, Wally	Perform audit procedures for Oracle database.	\$175.00	1.8	\$315.00
Janowski, Wally	Update workpapers for Oracle database.	\$175.00	2.3	\$402.50
Janowski, Wally	Review workpapers for Oracle database.	\$175.00	1.1	\$192.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
11/14/2012				
Janowski, Wally	Review workpapers for SQL database.	\$175.00	1.2	\$210.00
Kozlowski, Terri	Meet with D. Reade, L. Florence, D. Medway, G. Bunn, L. Ma, C. Rankin, J. Scudder, L. Donatelli, M. Zayas, R. Lazar, and M. Nealon to discuss 2012 audit plan for ResCap deferred tax balances and controls.	\$290.00	0.5	\$145.00
Lang, Nick	Prepare for ResCap firewall control testing meeting.	\$215.00	0.4	\$86.00
Lang, Nick	Meet with C. Judge, G. Wey, and S. Krumme to obtain ResCap firewall data.	\$215.00	1.6	\$344.00
Lang, Nick	Document GATE application control testing.	\$215.00	1.6	\$344.00
Lang, Nick	Research GATE application controls in scope for testing.	\$215.00	1.9	\$408.50
Lang, Nick	Perform testing of GATE application controls.	\$215.00	3.4	\$731.00
Ma, Helene	Meet with T. Kozlowski, D. Reade, L. Florence, D. Medway, G. Bunn, C. Rankin, J. Scudder, L. Donatelli, M. Zayas, R. Lazar, and M. Nealon to discuss 2012 audit plan for ResCap deferred tax balances and controls.	\$215.00	0.5	\$107.50
Medway, David	Prepare ResCap planning documents.	\$215.00	0.5	\$107.50
Medway, David	Meet with T. Kozlowski, D. Reade, L. Florence, G. Bunn, L. Ma, C. Rankin, J. Scudder, L. Donatelli, M. Zayas, R. Lazar, and M. Nealon to discuss 2012 audit plan for ResCap deferred tax balances and controls.	\$215.00	0.5	\$107.50
Nealon, Matt	Meet with T. Kozlowski, D. Reade, L. Florence, D. Medway, G. Bunn, L. Ma, C. Rankin, J. Scudder, L. Donatelli, M. Zayas, and R. Lazar to discuss 2012 audit plan for ResCap deferred tax balances and controls.	\$175.00	0.5	\$87.50
Nealon, Matt	Perform control testing for representations and warrants.	\$175.00	1.2	\$210.00
Nkosi, Swazi	Perform QRM application documentation.	\$175.00	1.4	\$245.00
Pangrazzi, Michael	Review other income risk of material misstatement workpaper.	\$175.00	1.3	\$227.50
Petrovski, Biljana	Review client emails related to infrastructure testing for ResCap.	\$265.00	0.7	\$185.50
Petrovski, Biljana	Rollforward testing procedures.	\$265.00	0.8	\$212.00
Petrovski, Biljana	Review infrastructure follow-up client support requests.	\$265.00	0.9	\$238.50
Petrovski, Biljana	Review infrastructure controls testing.	\$265.00	1.1	\$291.50
Petrovski, Biljana	Review infrastructure testing controls.	\$265.00	1.4	\$371.00
Reade, Dave	Meet with T. Kozlowski, L. Florence, D. Medway, G. Bunn, L. Ma, C. Rankin, J. Scudder, L. Donatelli, M. Zayas, R. Lazar, and M. Nealon to discuss 2012 audit plan for ResCap deferred tax balances and controls.	\$290.00	0.5	\$145.00
Reade, Dave	Review documentation of MSR controls.	\$290.00	2.1	\$609.00
Reade, Dave	Review representation and warranties planning documentation.	\$290.00	3.6	\$1,044.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

11/14/2012

Robinson, Thomas	Review ResCap audit planning documents.	\$365.00	1.9	\$693.50
Schafka, Christine	Review follow-up requests for Eclipse application control testing.	\$215.00	0.3	\$64.50
Schafka, Christine	Meet with J. Gaglio to discuss ResCap entity wide controls planning.	\$215.00	0.8	\$172.00
Schafka, Christine	Test controls for the Eclipse application.	\$215.00	0.8	\$172.00
Schafka, Christine	Review central new hire control testing for ResCap applications.	\$215.00	1.1	\$236.50
Schafka, Christine	Review Walt application control testing workpapers.	\$215.00	2.7	\$580.50
Scudder, Jon	Prepare audit documentation for representation and warranties.	\$215.00	3.1	\$666.50
Stevenson, Brad	Review audit procedures for mortgage loans.	\$365.00	0.8	\$292.00
Trosper, Dustin	Prepare other income risk of material misstatement workpaper.	\$175.00	2.2	\$385.00
Trosper, Dustin	Prepare Other Assets leadsheet.	\$175.00	5.3	\$927.50
York, LaRon	Perform audit procedures on gain/loss on sale for agency testing.	\$175.00	1.0	\$175.00
Zayas, Marilitza	Review status of Mortgage Lending control testing.	\$215.00	0.3	\$64.50
Zayas, Marilitza	Review status of Mortgage Lending substantive testing.	\$215.00	0.3	\$64.50

11/15/2012

Berdichevsky, Ellina	Conference call with F. Madden, M. Aguanno, D. Horn, T. Robinson, and M. Zayas to discuss the status of the ResCap Regulation AB testing procedures.	\$175.00	0.6	\$105.00
Donatelli, Lauren	Meet with D. Medway, R. Lazar and ResCap personnel M. Aguanno, D. Horn, and C. Kovacevic to discuss status of HUD compliance audit.	\$175.00	0.5	\$87.50
Gaglio, Joe	Review update to control testing documentation expectations.	\$290.00	0.8	\$232.00
Gaglio, Joe	Document ResCap general information technology controls planning.	\$290.00	0.4	\$116.00
Gaglio, Joe	Meet with C. Schafka to discuss ResCap entity wide controls planning.	\$290.00	1.2	\$348.00
Gaglio, Joe	Review ResCap general information technology controls planning documentation.	\$290.00	1.4	\$406.00
Green, Erin	Review memo describing our audit procedures related to the Barclays debtor in possession financing.	\$290.00	2.3	\$667.00
Herrygers, Sandy	Review testing framework for general information technology controls.	\$365.00	1.1	\$401.50
Janowski, Wally	Update workpapers for SQL data database.	\$175.00	1.6	\$280.00
Janowski, Wally	Update workpapers for Oracle data database.	\$175.00	1.7	\$297.50
Janowski, Wally	Review workpapers for SQL data database.	\$175.00	1.8	\$315.00
Janowski, Wally	Perform audit procedures for SQL data database.	\$175.00	1.9	\$332.50
Janowski, Wally	Perform audit procedures for Oracle data database.	\$175.00	1.4	\$245.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
11/15/2012				
Janowski, Wally	Review workpapers for Oracle database.	\$175.00	1.4	\$245.00
Lang, Nick	Prepare request list to test the ResCap entity-level controls.	\$215.00	0.4	\$86.00
Lang, Nick	Close review notes for GLS application control testing.	\$215.00	0.7	\$150.50
Lang, Nick	Review ResCap entity-level control testing.	\$215.00	0.8	\$172.00
Lang, Nick	Request additional data for GATE application control testing from T. Fruetel.	\$215.00	1.1	\$236.50
Lang, Nick	Review ResCap data backup control testing.	\$215.00	1.3	\$279.50
Lang, Nick	Perform GATE application control testing.	\$215.00	1.7	\$365.50
Lang, Nick	Review ResCap UNIX control testing workpapers.	\$215.00	2.9	\$623.50
Lynch, Bryan	Review audit support request from the client.	\$175.00	1.1	\$192.50
Medway, David	Perform mortgage servicing rights audit testing procedures.	\$215.00	3.1	\$666.50
Pangrazzi, Michael	Review other income audit test plan.	\$175.00	0.3	\$52.50
Pangrazzi, Michael	Review other income control testing workpaper.	\$175.00	0.6	\$105.00
Petrovski, Biljana	Review GLS application testing.	\$265.00	0.9	\$238.50
Petrovski, Biljana	Review PeopleSoft application testing.	\$265.00	1.1	\$291.50
Petrovski, Biljana	Prepare summary update to team on status of client's testing.	\$265.00	1.1	\$291.50
Petrovski, Biljana	Respond to client emails related to data backup questions.	\$265.00	1.8	\$477.00
Psakhis, Olga	Test WestPat model application.	\$265.00	0.4	\$106.00
Psakhis, Olga	Perform controls testing for ResCap related infrastructure assessment.	\$265.00	0.7	\$185.50
Reade, Dave	Review status of ResCap audit planning procedures.	\$290.00	1.1	\$319.00
Schafka, Christine	Review follow-up requests for Windows control testing.	\$215.00	0.4	\$86.00
Schafka, Christine	Review follow-up requests for Windows Domain Controller control testing.	\$215.00	0.7	\$150.50
Schafka, Christine	Meet with J. Gaglio to discuss ResCap entity wide controls planning.	\$215.00	1.2	\$258.00
Schafka, Christine	Review ResCap entity level controls.	\$215.00	1.2	\$258.00
Schafka, Christine	Review Walt application control testing workpapers.	\$215.00	2.6	\$559.00
Scudder, Jon	Meet with T. Kozlowski, D. Reade, L. Florence, D. Medway, G. Bunn, L. Ma, C. Rankin, L. Donatelli, M. Zayas, R. Lazar, and M. Nealon to discuss 2012 audit plan for ResCap deferred tax balances and controls.	\$215.00	0.5	\$107.50
Trosper, Dustin	Prepare Other Assets leadsheet.	\$175.00	3.4	\$595.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
11/16/2012				
Florence, LaKeisha	Conference call with T. Robinson, B. Stevenson, D. Reade, and C. Dondzila to discuss the status of ResCap audit and various accounting and auditing matters.	\$290.00	0.8	\$232.00
Gaglio, Joe	Research technical matter regarding Recap infrastructure.	\$290.00	1.6	\$464.00
Gaglio, Joe	Document ResCap general information technology controls planning.	\$290.00	1.0	\$290.00
Gaglio, Joe	Review ResCap general information technology controls planning documentation.	\$290.00	1.5	\$435.00
Gaglio, Joe	Meet with C. Schafka to discuss ResCap entity wide controls planning.	\$290.00	0.8	\$232.00
Green, Erin	Meet with T. Robinson to review audit procedures related to the Barclays debtor in possession financing.	\$290.00	0.4	\$116.00
Green, Erin	Review memo describing our audit procedures related to the Barclays debtor in possession financing.	\$290.00	0.8	\$232.00
Janowski, Wally	Review workpapers for SQL data database.	\$175.00	1.4	\$245.00
Janowski, Wally	Update workpapers for Oracle data database.	\$175.00	1.4	\$245.00
Janowski, Wally	Review workpapers for Oracle data database.	\$175.00	1.6	\$280.00
Janowski, Wally	Update workpapers for SQL database.	\$175.00	1.6	\$280.00
Janowski, Wally	Perform audit procedures for Oracle data database.	\$175.00	1.8	\$315.00
Janowski, Wally	Perform audit procedures for SQL data database.	\$175.00	1.3	\$227.50
Lang, Nick	Prepare for GATE application control testing kickoff meeting.	\$215.00	0.6	\$129.00
Lang, Nick	Review ResCap database control testing workpapers.	\$215.00	0.7	\$150.50
Lang, Nick	Review ResCap job scheduling scope and data requests.	\$215.00	0.8	\$172.00
Lang, Nick	Review ResCap firewall control testing workpapers.	\$215.00	0.9	\$193.50
Lang, Nick	Attend closing meeting with L. Hitchcock and B. Felix for the SBO and LoanServ application control testing.	\$215.00	1.0	\$215.00
Lang, Nick	Review data provided for ResCap job scheduling testing.	\$215.00	1.2	\$258.00
Lang, Nick	Review status for GATE application control testing.	\$215.00	1.4	\$301.00
Lang, Nick	Prepare for SBO and LoanServ application control closing meeting.	\$215.00	1.7	\$365.50
Medway, David	Perform testing of ResCap 9/30 MSR valuation.	\$215.00	3.4	\$731.00
Nealon, Matt	Perform control testing for representations and warrants.	\$175.00	0.6	\$105.00
Nkosi, Swazi	Document testing of information technology controls.	\$175.00	0.5	\$87.50
Psakhis, Olga	Test GATE application.	\$265.00	1.2	\$318.00
Psakhis, Olga	Test ResCap job scheduling and monitoring.	\$265.00	0.8	\$212.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

11/16/2012

Psakhis, Olga	Review status of general information technology controls related applications and infrastructure.	\$265.00	0.9	\$238.50
Reade, Dave	Conference call with T. Robinson, B. Stevenson, L. Florence, and C. Dondzila to discuss the status of ResCap audit and various accounting and auditing matters.	\$290.00	0.8	\$232.00
Reade, Dave	Document MSR valuation assumptions.	\$290.00	0.9	\$261.00
Reade, Dave	Meet with T. Robinson to discuss status of ResCap 2012 audit.	\$290.00	0.9	\$261.00
Reade, Dave	Prepare representation and warranty audit plan documentation.	\$290.00	1.2	\$348.00
Reade, Dave	Prepare litigation planning documentation.	\$290.00	2.2	\$638.00
Robinson, Thomas	Meet with E. Green to review audit procedures related to the Barclays debtor in possession financing.	\$365.00	0.4	\$146.00
Robinson, Thomas	Prepare for meeting to discuss ResCap Barclays debtor in possession financing accounting and auditing considerations.	\$365.00	0.7	\$255.50
Robinson, Thomas	Conference call with B. Stevenson, D. Reade, L. Florence, and C. Dondzila to discuss the status of ResCap audit and various accounting and auditing matters.	\$365.00	0.8	\$292.00
Robinson, Thomas	Meet with D. Reade to discuss status of ResCap 2012 audit.	\$365.00	0.9	\$328.50
Schafka, Christine	Review controls testing for WestPat model.	\$215.00	2.1	\$451.50
Schafka, Christine	Review controls testing for PolyPaths model.	\$215.00	2.2	\$473.00
Schafka, Christine	Review controls testing for Gazelle model.	\$215.00	2.5	\$537.50
Scudder, Jon	Prepare audit documentation for representation and warranties.	\$215.00	3.1	\$666.50
Stevenson, Brad	Conference call with T. Robinson, D. Reade, L. Florence, and C. Dondzila to discuss the status of ResCap audit and various accounting and auditing matters.	\$365.00	0.8	\$292.00

11/17/2012

Medway, David	Test ResCap servicing fee revenue.	\$215.00	2.3	\$494.50
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11/19/2012

Bunn, Greg	Discuss ResCap income tax controls with M. Bailey, including drafting framework.	\$215.00	0.2	\$43.00
Bunn, Greg	Discussion regarding internal controls testing for ResCap agency loan sales with L. Donatelli.	\$215.00	0.7	\$150.50
Bunn, Greg	Meet with L. York to discuss 9/30 agency loan sale gain/loss testing plan.	\$215.00	0.7	\$150.50
Donatelli, Lauren	Discussion regarding internal controls testing for ResCap agency loan sales with G. Bunn.	\$175.00	0.7	\$122.50
Donatelli, Lauren	Document securitizations internal controls.	\$175.00	6.1	\$1,067.50
Fischer, Leslie	Review cash audit planning documentation.	\$265.00	1.5	\$397.50
Gaglio, Joe	Review ResCap infrastructure testing documentation.	\$290.00	0.8	\$232.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
11/19/2012				
Gaglio, Joe	Review ResCap planning documentation.	\$290.00	0.8	\$232.00
Gaglio, Joe	Document ResCap general information technology controls planning.	\$290.00	1.3	\$377.00
Gaglio, Joe	Review ResCap application controls testing documentation.	\$290.00	0.6	\$174.00
Goff, Rick	Write instruction memo for ResCap's trial balance.	\$175.00	0.2	\$35.00
Herrygers, Sandy	Review general information technology control working papers.	\$365.00	1.1	\$401.50
Janowski, Wally	Update workpapers for Oracle data database.	\$175.00	1.3	\$227.50
Janowski, Wally	Review workpapers for Oracle data database.	\$175.00	1.4	\$245.00
Janowski, Wally	Update workpapers for SQL data database.	\$175.00	1.4	\$245.00
Janowski, Wally	Perform audit procedures for SQL data database.	\$175.00	1.6	\$280.00
Janowski, Wally	Review workpapers for SQL data database.	\$175.00	1.6	\$280.00
Janowski, Wally	Perform audit procedures for Oracle data database.	\$175.00	1.7	\$297.50
Kozlowski, Terri	Perform testing of deferred taxes.	\$290.00	0.6	\$174.00
Lang, Nick	Prepare for DDS and MSODS applications data request meeting.	\$215.00	0.2	\$43.00
Lang, Nick	Meet with B. Felix and L. Hitchcock to discuss DDS and MSODS data request.	\$215.00	0.7	\$150.50
Lang, Nick	Prepare for GATE application control walkthrough meeting.	\$215.00	0.7	\$150.50
Lang, Nick	Meet to perform GATE application control walkthroughs with T. Fruetel, R. Uibel, W. Janowski, and O. Psakhis.	\$215.00	0.9	\$193.50
Lynch, Bryan	Update secured debt requests for client.	\$175.00	0.7	\$122.50
Mallak, Ashley	Review client provided data related to all ResCap deferred tax selections to determine selections.	\$215.00	2.4	\$516.00
Medway, David	Test ResCap servicing revenues as of 9/30/12.	\$215.00	5.0	\$1,075.00
Petrovski, Biljana	Review scoping of applications.	\$265.00	0.8	\$212.00
Petrovski, Biljana	Review UNIX information technology controls testing.	\$265.00	1.1	\$291.50
Petrovski, Biljana	Review SBO Application controls testing.	\$265.00	1.9	\$503.50
Psakhis, Olga	Test job scheduling application.	\$265.00	0.3	\$79.50
Psakhis, Olga	Review scoping related to legal fee expenses.	\$265.00	0.8	\$212.00
Psakhis, Olga	Test application and change controls for GATE applications.	\$265.00	1.3	\$344.50
Reade, Dave	Prepare ResCap planning documentation.	\$290.00	1.1	\$319.00
Reade, Dave	Prepare financial close and reporting planning documentation.	\$290.00	1.1	\$319.00
Robinson, Thomas	Review ResCap Barclay's debt in possession financing audit workpapers.	\$365.00	2.1	\$766.50
York, LaRon	Meet with G. Bunn to discuss 9/30 agency loan sale gain/loss testing plan.	\$175.00	0.7	\$122.50
Zayas, Marilitza	Document planned procedures on the mortgage lending risk of material misstatement.	\$215.00	2.6	\$559.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
11/20/2012				
Bunn, Greg	Discuss ResCap securitization related deferred tax testing plan with L. Donatelli.	\$215.00	0.7	\$150.50
Bunn, Greg	Review underlying supporting calculations for securitization related deferred taxes.	\$215.00	0.8	\$172.00
Dehart, Laura	Review audit documentation for testing journal entries.	\$365.00	1.1	\$401.50
Donatelli, Lauren	Complete testing of representation and warrant controls.	\$175.00	2.5	\$437.50
Donatelli, Lauren	Complete testing of securitizations controls.	\$175.00	3.7	\$647.50
Florence, LaKeisha	Meet with D. Reade and T. Robinson to review the status of the planning documents for the ResCap 2012 audit.	\$290.00	1.1	\$319.00
Gaglio, Joe	Review ResCap infrastructure testing documentation.	\$290.00	1.1	\$319.00
Gaglio, Joe	Review ResCap planning documentation.	\$290.00	1.2	\$348.00
Gaglio, Joe	Document ResCap general information technology controls planning.	\$290.00	1.4	\$406.00
Gaglio, Joe	Review ResCap application controls testing documentation.	\$290.00	0.8	\$232.00
Janowski, Wally	Perform audit procedures for SQL database.	\$175.00	1.1	\$192.50
Janowski, Wally	Update workpapers for Oracle database.	\$175.00	1.2	\$210.00
Janowski, Wally	Update workpapers for SQL database.	\$175.00	1.3	\$227.50
Janowski, Wally	Perform audit procedures for Oracle database.	\$175.00	0.9	\$157.50
Lang, Nick	Communicate follow-up status for ResCap SQL database control testing.	\$215.00	0.4	\$86.00
Lang, Nick	Review job scheduling control testing data received.	\$215.00	0.6	\$129.00
Lynch, Bryan	Update secured debt confirmation log per confirmation letters and reconciliation schedules.	\$175.00	1.4	\$245.00
Lynch, Bryan	Complete confirmations to be sent out 11/20/12.	\$175.00	0.3	\$52.50
Lynch, Bryan	Update unsecured debt confirmation log per confirmation letters and reconciliation schedules.	\$175.00	0.7	\$122.50
Lynch, Bryan	Complete confirmations to be sent out 11/20/12.	\$175.00	1.2	\$210.00
Mallak, Ashley	Document audit procedures for testing of deferred taxes.	\$215.00	0.8	\$172.00
Mallak, Ashley	Document audit procedures for testing of deferred taxes related to mortgage servicing rights.	\$215.00	1.1	\$236.50
Mallak, Ashley	Meet with R. Bayer and J. Zack to discuss plan for testing deferred tax items at ResCap.	\$215.00	1.6	\$344.00
Mallak, Ashley	Document audit procedures for testing of deferred taxes related to mortgage servicing rights at RFC.	\$215.00	2.6	\$559.00
Medway, David	Review MSR controls testing.	\$215.00	1.2	\$258.00
Medway, David	Test ResCap MSR asset as of 9/30/12.	\$215.00	4.2	\$903.00
Petrovski, Biljana	Review status of Deloitte's information technology testing.	\$265.00	0.9	\$238.50
Petrovski, Biljana	Perform research and follow-up emails related to application system IDs testing.	\$265.00	2.1	\$556.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

11/20/2012

Psakhis, Olga	Perform review for ResCap infrastructure workpapers.	\$265.00	0.7	\$185.50
Rankin, Crystal	Prepare audit documentation for interim testing for secured debt.	\$215.00	0.9	\$193.50
Rankin, Crystal	Review bank confirmation request letters for unsecured debt instruments.	\$215.00	0.9	\$193.50
Rankin, Crystal	Review bank confirmation request letters for secured funding facilities.	\$215.00	1.1	\$236.50
Rankin, Crystal	Prepare audit documentation for interim testing of unsecured debt.	\$215.00	1.1	\$236.50
Reade, Dave	Meet with L. Florence and T. Robinson to review the status of the planning documents for the ResCap 2012 audit.	\$290.00	1.1	\$319.00
Reade, Dave	Review status of representation and warranty 2012 auditing procedures.	\$290.00	1.3	\$377.00
Reade, Dave	Prepare litigation planning documentation.	\$290.00	1.7	\$493.00
Robinson, Thomas	Meet with D. Reade and L. Florence to review the status of the planning documents for the ResCap 2012 audit.	\$365.00	1.1	\$401.50
York, LaRon	Perform audit procedures on gain/loss on sale for agency testing.	\$175.00	1.8	\$315.00
Zayas, Marilitza	Prepare testing plan for mortgage lending receivables.	\$215.00	3.6	\$774.00

11/21/2012

Bayer, Ryan	Review prior year deferred tax testing workpapers for purposes of planning for ResCap 2012 interim audit testing.	\$290.00	2.2	\$638.00
Gaglio, Joe	Review ResCap infrastructure testing documentation.	\$290.00	1.5	\$435.00
Gaglio, Joe	Review ResCap planning documentation.	\$290.00	0.6	\$174.00
Gaglio, Joe	Document ResCap general information technology controls planning.	\$290.00	0.8	\$232.00
Gaglio, Joe	Review ResCap application controls testing documentation.	\$290.00	1.2	\$348.00
Janowski, Wally	Perform audit procedures for SQL database.	\$175.00	1.6	\$280.00
Janowski, Wally	Update workpapers for Oracle database.	\$175.00	0.4	\$70.00
Janowski, Wally	Update workpapers for SQL database.	\$175.00	0.6	\$105.00
Janowski, Wally	Perform audit procedures for Oracle database.	\$175.00	1.4	\$245.00
Lynch, Bryan	Prepare secured debt reconciliation workpapers.	\$175.00	0.8	\$140.00
Lynch, Bryan	Began preparing reconciliation workpaper by pulling in client data and formatting Excel file.	\$175.00	0.8	\$140.00
Lynch, Bryan	Perform manual control testing on data pulled from Blackline.	\$175.00	1.1	\$192.50
Mallak, Ashley	Document audit procedures for deferred taxes related to Sec 1.475(a)-3 adjustment.	\$215.00	0.8	\$172.00
Mallak, Ashley	Document audit procedures for deferred taxes related to Sec. 159 Debt MTM.	\$215.00	0.9	\$193.50
Mallak, Ashley	Update audit documentation related to CMH partnerships deferred taxes.	\$215.00	1.1	\$236.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
11/21/2012				
Mallak, Ashley	Perform ResCap tax audit procedures.	\$215.00	1.4	\$301.00
Mallak, Ashley	Review client provided information to determine separate deferred tax items that make up unrealized gain on securities.	\$215.00	0.4	\$86.00
Mallak, Ashley	Update audit documentation to reflect unrealized gain on securities.	\$215.00	2.4	\$516.00
Medway, David	Test ResCap MSR asset as of 9/30/12.	\$215.00	3.7	\$795.50
Psakhis, Olga	Review workpapers related to ResCap infrastructure general information technology controls testing.	\$265.00	1.4	\$371.00
Robinson, Thomas	Read the Order approving the sale of ResCap's assets and operations to Ocwen and Walter.	\$365.00	2.3	\$839.50
Schafka, Christine	Review controls testing for Gazelle model.	\$215.00	0.4	\$86.00
Schafka, Christine	Review controls testing for WestPat model.	\$215.00	0.4	\$86.00
Schafka, Christine	Review Lewisville Windows controls testing.	\$215.00	0.6	\$129.00
Schafka, Christine	Review Lewisville active directory controls testing.	\$215.00	0.6	\$129.00
Schafka, Christine	Review controls testing for PolyPaths model.	\$215.00	0.7	\$150.50
York, LaRon	Preform audit procedures on gain/loss on sale for agency testing.	\$175.00	1.3	\$227.50
11/23/2012				
Robinson, Thomas	Review ResCap representation and warranty detailed audit and internal control testing plan.	\$365.00	3.7	\$1,350.50
11/24/2012				
Gaglio, Joe	Review ResCap infrastructure testing documentation.	\$290.00	0.6	\$174.00
Gaglio, Joe	Review ResCap planning documentation.	\$290.00	0.4	\$116.00
Gaglio, Joe	Review ResCap application controls testing documentation.	\$290.00	0.4	\$116.00
Medway, David	Test ResCap MSR income tax related amounts.	\$215.00	1.0	\$215.00
11/26/2012				
Bunn, Greg	Meet with L. Florence and L. Donatelli to discuss status for securitization control testing procedures.	\$215.00	0.4	\$86.00
Bunn, Greg	Meet with L. Donatelli to discuss status of internal control securitization testing.	\$215.00	0.9	\$193.50
Dehart, Laura	Review audit documentation for testing journal entries.	\$365.00	0.3	\$109.50
Donatelli, Lauren	Prepare for meeting with G. Bunn, L. Florence, and A. Conwell (ResCap) to discuss mortgage securitizations testing.	\$175.00	1.2	\$210.00
Donatelli, Lauren	Complete testing of mortgage securitizations controls.	\$175.00	5.4	\$945.00
Donatelli, Lauren	Discussion with G. Bunn regarding testing of mortgage securitizations controls.	\$175.00	1.2	\$210.00
Donatelli, Lauren	Meet with L. Florence and G. Bunn to discuss testing of mortgage securitizations controls.	\$175.00	0.4	\$70.00
Florence, LaKeisha	Review planning documentation.	\$290.00	2.4	\$696.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

11/26/2012

Gaglio, Joe	Review testing of various ResCap applications.	\$290.00	1.6	\$464.00
Gaglio, Joe	Research technical matter regarding ResCap infrastructure.	\$290.00	1.3	\$377.00
Gaglio, Joe	Review ResCap infrastructure testing.	\$290.00	0.8	\$232.00
Gaglio, Joe	Review ResCap testing documentation.	\$290.00	0.3	\$87.00
Gaglio, Joe	Document ResCap audit planning.	\$290.00	1.1	\$319.00
Gaglio, Joe	Research technical matter regarding ResCap planning.	\$290.00	1.0	\$290.00
Janowski, Wally	Perform audit procedures for Oracle database.	\$175.00	1.9	\$332.50
Janowski, Wally	Review workpapers for SQL database.	\$175.00	1.1	\$192.50
Janowski, Wally	Review workpapers for Oracle database.	\$175.00	1.3	\$227.50
Janowski, Wally	Update workpapers for SQL database.	\$175.00	1.4	\$245.00
Janowski, Wally	Update workpapers for Oracle database.	\$175.00	1.6	\$280.00
Janowski, Wally	Perform audit procedures for SQL database.	\$175.00	1.8	\$315.00
Lang, Nick	Discuss information technology deficiencies with L. Hitchcock, M. Kuna, and T. Dimant.	\$215.00	0.7	\$150.50
Lang, Nick	Perform planning for ResCap rollforward testing.	\$215.00	1.3	\$279.50
Lang, Nick	Prepare ResCap database control testing workpapers.	\$215.00	1.8	\$387.00
Lang, Nick	Review GATE application control testing workpapers.	\$215.00	2.1	\$451.50
Lang, Nick	Review GATE application control testing follow-up requests.	\$215.00	2.4	\$516.00
Mallak, Ashley	Update audit documentation for testing of ResCap deferreds.	\$215.00	2.6	\$559.00
Medway, David	Review MSR controls testing.	\$215.00	2.1	\$451.50
Medway, David	Test ResCap servicing revenue.	\$215.00	1.9	\$408.50
Moss, Morgan	Prepare debt confirmations for client.	\$175.00	1.2	\$210.00
Nkosi, Swazi	Perform QRM application documentation for WALT application.	\$175.00	1.3	\$227.50
Nkosi, Swazi	Document testing of information technology controls for WALT application.	\$175.00	1.7	\$297.50
Nkosi, Swazi	Perform testing of information technology controls for QRM application.	\$175.00	1.8	\$315.00
Nkosi, Swazi	Document testing of information technology controls for QRM application.	\$175.00	1.2	\$210.00
Petrovski, Biljana	Review testing approach for infrastructure controls testing.	\$265.00	1.6	\$424.00
Petrovski, Biljana	Review rollforward controls testing approach.	\$265.00	2.2	\$583.00
Petrovski, Biljana	Review budget and scheduled individuals.	\$265.00	1.1	\$291.50
Petrovski, Biljana	Finalize competency and objectivity workpaper.	\$265.00	0.9	\$238.50
Poisson, David	Obtain Sarbanes-Oxley FCR testing results for our testing purposes.	\$175.00	2.1	\$367.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

11/26/2012

Psakhis, Olga	Review general information technology controls testing status document budget and actuals.	\$265.00	0.9	\$238.50
Psakhis, Olga	Prepare rollforward planning document for general information technology controls testing.	\$265.00	1.4	\$371.00
Psakhis, Olga	Update testing related to access reviews for privileged users for general information technology testing.	\$265.00	0.4	\$106.00
Psakhis, Olga	Review controls testing related to GATE applications.	\$265.00	0.6	\$159.00
Psakhis, Olga	Review documentation related to legal fees application.	\$265.00	0.6	\$159.00
Psakhis, Olga	Review internal audit reports related to information technology project management and ResCap infrastructure.	\$265.00	0.6	\$159.00
Psakhis, Olga	Review status of testing general information technology controls.	\$265.00	0.7	\$185.50
Psakhis, Olga	Review workpapers related to general information technology controls testing for valuation models.	\$265.00	0.8	\$212.00
Reade, Dave	Prepare agenda for meeting with C. Dondzila.	\$290.00	0.3	\$87.00
Reade, Dave	Prepare materials and agenda for concurring partner update meeting.	\$290.00	0.6	\$174.00
Robinson, Thomas	Prepare for weekly audit status meeting with C. Dondzila.	\$365.00	0.8	\$292.00
Schafka, Christine	Review Walt application control testing workpapers.	\$215.00	1.3	\$279.50
Schafka, Christine	Review Windows domain controller control testing workpapers.	\$215.00	1.4	\$301.00
Schafka, Christine	Meet with B. Naumovska, O. Psakhis, N. Lang, W. Janowski, P. Tsai, and J. Gaglio to discuss status for general information technology controls testing.	\$215.00	1.6	\$344.00
Schafka, Christine	Review Windows control testing workpapers.	\$215.00	1.9	\$408.50
Schafka, Christine	Test PeopleSoft application controls.	\$215.00	2.9	\$623.50
Scudder, Jon	Prepare audit documentation for representation and warranties.	\$215.00	0.9	\$193.50
Skrobosinski, Jim	Meet with D. Sunderland to discuss comments on planning memo.	\$290.00	1.5	\$435.00
York, LaRon	Populate data for gain/loss on loan sale for agency testing.	\$175.00	0.4	\$70.00
York, LaRon	Format workpaper for gain/loss on loan sale for agency testing.	\$175.00	1.3	\$227.50
Zayas, Marilitza	Review ResCap leadsheet prepared by M. Nealon.	\$215.00	2.3	\$494.50

11/27/2012

Bayer, Ryan	Review deferred taxes for interim testing.	\$290.00	0.7	\$203.00
Bradfield, Derek	Perform research regarding accounting for assets held for sale for ResCap.	\$365.00	0.6	\$219.00
Bunn, Greg	Meet with L. Donatelli to discuss agenda for securitizations meeting.	\$215.00	0.3	\$64.50
Bunn, Greg	Meet with L. Donatelli and A. Conwell (ResCap) to discuss year end mortgage securitizations testing.	\$215.00	0.4	\$86.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
11/27/2012				
Bunn, Greg	Prepare and finalize the agenda for mortgage securitizations kickoff meeting.	\$215.00	0.7	\$150.50
Bunn, Greg	Meet with L. Donatelli to discuss mortgage securitizations control testing.	\$215.00	0.3	\$64.50
Bunn, Greg	Meet with N. Kennedy and K. Mowatt to discuss mortgage securitizations controls.	\$215.00	0.5	\$107.50
Bunn, Greg	Meet with G. Bunn and L. Donatelli to discuss mortgage securitizations deferred taxes testing.	\$215.00	0.4	\$86.00
Dehart, Laura	Review audit documentation for testing operating expenses.	\$365.00	0.7	\$255.50
Donatelli, Lauren	Prepare for meeting with G. Bunn, L. Florence, and A. Conwell (ResCap) to discuss mortgage securitizations testing.	\$175.00	0.5	\$87.50
Donatelli, Lauren	Meet with L. Florence, G. Bunn, and A. Conwell (ResCap) to discuss year end mortgage securitizations testing.	\$175.00	0.4	\$70.00
Donatelli, Lauren	Document mortgage securitizations controls testing.	\$175.00	4.6	\$805.00
Donatelli, Lauren	Meet with L. Florence and G. Bunn to discuss mortgage securitizations control testing.	\$175.00	0.3	\$52.50
Donatelli, Lauren	Meet with G. Bunn to discuss mortgage securitizations deferred taxes testing.	\$175.00	0.4	\$70.00
Donatelli, Lauren	Complete representation and warrant control testing.	\$175.00	1.9	\$332.50
Florence, LaKeisha	Meet with G. Bunn and L. Donatelli to discuss mortgage securitizations deferred taxes testing.	\$290.00	0.4	\$116.00
Florence, LaKeisha	Prepare agenda planning and preparation for ResCap client meetings.	\$290.00	2.3	\$667.00
Florence, LaKeisha	Meet with G. Bunn, L. Donatelli, and A. Conwell (ResCap) to discuss year end mortgage securitizations testing.	\$290.00	0.4	\$116.00
Florence, LaKeisha	Meet with G. Bunn and L. Donatelli to discuss agenda for securitizations meeting.	\$290.00	0.3	\$87.00
Florence, LaKeisha	Meet with G. Bunn and L. Donatelli to discuss mortgage securitizations control testing.	\$290.00	0.3	\$87.00
Gaglio, Joe	Review testing of various ResCap applications.	\$290.00	1.3	\$377.00
Gaglio, Joe	Research technical matter regarding ResCap infrastructure.	\$290.00	0.5	\$145.00
Gaglio, Joe	Review ResCap infrastructure testing.	\$290.00	0.5	\$145.00
Gaglio, Joe	Review ResCap testing documentation.	\$290.00	0.4	\$116.00
Gaglio, Joe	Meet with B. Naumovska, O. Psakhis, N. Lang, C. Schafka, W. Janowski, and P. Tsai to update the status for general information technology controls testing.	\$290.00	1.6	\$464.00
Gaglio, Joe	Document ResCap planning.	\$290.00	0.7	\$203.00
Gaglio, Joe	Research technical matter regarding ResCap planning.	\$290.00	0.4	\$116.00
Janowski, Wally	Perform audit procedures for SQL database.	\$175.00	1.7	\$297.50
Janowski, Wally	Update work papers for SQL database.	\$175.00	1.2	\$210.00
Janowski, Wally	Review work papers for SQL database.	\$175.00	1.4	\$245.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

11/27/2012

Janowski, Wally	Perform audit procedures for Oracle database.	\$175.00	1.6	\$280.00
Janowski, Wally	Review work papers for Oracle database.	\$175.00	1.6	\$280.00
Janowski, Wally	Update work papers for Oracle database.	\$175.00	1.7	\$297.50
Kozlowski, Terri	Plan testing of deferred taxes for ResCap.	\$290.00	0.7	\$203.00
Lang, Nick	Review ResCap job scheduling data requests.	\$215.00	0.3	\$64.50
Lang, Nick	Communicate receipt and review of MSODS application control testing evidence.	\$215.00	0.3	\$64.50
Lang, Nick	Request meeting with B. Felix to perform DDS application control testing walkthrough.	\$215.00	0.4	\$86.00
Lang, Nick	Review SBO application control testing workpapers.	\$215.00	0.6	\$129.00
Lang, Nick	Review GLS application control testing workpapers.	\$215.00	0.7	\$150.50
Lang, Nick	Communicate ResCap job scheduling control testing follow up requests.	\$215.00	0.8	\$172.00
Lang, Nick	Perform ResCap database control testing.	\$215.00	1.3	\$279.50
Lang, Nick	Meet with B. Naumovska, O. Psakhis, C. Schafka, W. Janowski, P. Tsai, and J. Gaglio to update the status for general IT controls testing.	\$215.00	1.6	\$344.00
Lang, Nick	Review of GATE application control testing workpapers.	\$215.00	3.4	\$731.00
Lazar, Roman	Prepare controls testing documentation for loans held for sale.	\$175.00	2.8	\$490.00
Lazar, Roman	Prepare controls testing documentation.	\$175.00	4.2	\$735.00
Lynch, Bryan	Pull additional client support from Blackline to assist with the secured debt reconciliation.	\$175.00	3.2	\$560.00
Lynch, Bryan	Work on reconciling the secured debt reconciliation to the ResCap leadsheet.	\$175.00	4.2	\$735.00
Lynch, Bryan	Perform manual control testing on the reconciliation support pulled from Blackline.	\$175.00	0.5	\$87.50
Lynch, Bryan	Update request list based on support received from the client.	\$175.00	1.1	\$192.50
Mallak, Ashley	Review memo related to sale of finance receivables deferred.	\$215.00	0.6	\$129.00
Mallak, Ashley	Review deferred tax testing status.	\$215.00	0.8	\$172.00
Medway, David	Test ResCap servicing revenue.	\$215.00	2.1	\$451.50
Medway, David	Test ResCap MSR deferred tax items.	\$215.00	2.3	\$494.50
Moss, Morgan	Document control testing for ResCap for CA2,CA3, and CA8.	\$175.00	1.4	\$245.00
Petrovski, Biljana	Review approach on testing infrastructure controls.	\$265.00	1.3	\$344.50
Petrovski, Biljana	Respond to emails related to infrastructure and application testing of controls.	\$265.00	1.4	\$371.00
Petrovski, Biljana	Work on determining rollforward controls.	\$265.00	2.4	\$636.00
Petrovski, Biljana	Meet with O. Psakhis, N. Lang, C. Schafka, W. Janowski, P. Tsai, and J. Gaglio to update the status for general information technology controls testing.	\$265.00	1.6	\$424.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

11/27/2012

Petrovski, Biljana	Review status of general information technology controls.	\$265.00	1.2	\$318.00
Petrovski, Biljana	Review rollforward testing approach.	\$265.00	0.9	\$238.50
Petrovski, Biljana	Review third party reports for 2012.	\$265.00	0.7	\$185.50
Psakhis, Olga	Review documentation related to general information technology controls testing for the GATE applications.	\$265.00	0.7	\$185.50
Psakhis, Olga	Prepare roll-forward controls testing document for general information technology controls.	\$265.00	0.7	\$185.50
Psakhis, Olga	Review documentation related to testing of access reviews for privileged users.	\$265.00	0.8	\$212.00
Psakhis, Olga	Complete preparation of the status document for testing of general information technology controls related to ResCap.	\$265.00	0.8	\$212.00
Psakhis, Olga	Prepare email communication related to scope of testing of general information technology review controls for valuation models.	\$265.00	0.1	\$26.50
Psakhis, Olga	Review workpapers related to ResCap infrastructure general information technology controls testing.	\$265.00	0.5	\$132.50
Psakhis, Olga	Prepare status document for testing general information technology controls related to ResCap.	\$265.00	0.6	\$159.00
Psakhis, Olga	Communicate escalation requests for general information technology controls testing.	\$265.00	0.6	\$159.00
Reade, Dave	Call with B. Stevenson and C. Dondzila to discuss the status of ResCap audit and various accounting and auditing matters.	\$290.00	0.8	\$232.00
Reade, Dave	Review status of ResCap audit procedures.	\$290.00	1.0	\$290.00
Reade, Dave	Preparing documentation for meeting with concurring review partner.	\$290.00	1.3	\$377.00
Schafka, Christine	Communicating follow up requests for Windows Domain Controller control testing.	\$215.00	0.4	\$86.00
Schafka, Christine	Communicating follow up requests for Windows control testing.	\$215.00	0.6	\$129.00
Schafka, Christine	Communicating follow up requests for Eclipse application control testing.	\$215.00	0.9	\$193.50
Schafka, Christine	Review of WebSeries application control testing workpapers.	\$215.00	2.3	\$494.50
Schafka, Christine	Review of Walt application control testing workpapers.	\$215.00	2.7	\$580.50
Stevenson, Brad	Review ResCap audit procedures documentation.	\$365.00	3.5	\$1,277.50
Stevenson, Brad	Call with D. Reade, L. Florence and C. Dondzila to discuss the status of ResCap audit and various accounting and auditing matters.	\$365.00	0.8	\$292.00

11/28/2012

Bunn, Greg	Prepare agenda for mortgage securitization advances kickoff meeting.	\$215.00	0.3	\$64.50
Bunn, Greg	Review testing of ResCap securizations controls.	\$215.00	0.5	\$107.50
Bunn, Greg	Review testing of the servicer advance reserve.	\$215.00	0.3	\$64.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

11/28/2012

Bunn, Greg	Meet with J. Destasio (ResCap), J. Burkhardt (ResCap), P. Goss (ResCap), and E. Colday (ResCap) to discuss upcoming testing related to servicer advances.	\$215.00	0.5	\$107.50
Dehart, Laura	Review audit documentation for testing mortgage receivables.	\$365.00	1.5	\$547.50
Dehart, Laura	Review audit documentation for testing operating expenses.	\$365.00	0.3	\$109.50
Donatelli, Lauren	Prepare for meeting with G. Bunn, L. Florence, and ResCap employees to discuss testing of servicer advances and the servicer advance reserve.	\$175.00	1.3	\$227.50
Donatelli, Lauren	Meet with G. Bunn, L. Florence, J. Destasio (ResCap), J. Burkhardt (ResCap), P. Goss (ResCap), and E. Colday (ResCap) to discuss upcoming testing related to servicer advances.	\$175.00	0.5	\$87.50
Donatelli, Lauren	Meet with G. Bunn and L. Florence to discuss testing of the servicer advance reserve.	\$175.00	0.3	\$52.50
Donatelli, Lauren	Complete representation and warrant control testing.	\$175.00	5.4	\$945.00
Florence, LaKeisha	Meet with G. Bunn and L. Donatelli to discuss testing of the servicer advance reserve.	\$290.00	0.3	\$87.00
Florence, LaKeisha	Meet with G. Bunn, L. Donatelli, J. Destasio (ResCap), J. Burkhardt (ResCap), P. Goss (ResCap), and E. Colday (ResCap) to discuss testing related to servicer advances.	\$290.00	0.5	\$145.00
Gaglio, Joe	Continue to review testing of various ResCap applications.	\$290.00	1.6	\$464.00
Gaglio, Joe	Research technical matter regarding ResCap infrastructure.	\$290.00	1.2	\$348.00
Gaglio, Joe	Review ResCap infrastructure testing.	\$290.00	0.6	\$174.00
Gaglio, Joe	Continue to review ResCap testing documentation.	\$290.00	0.4	\$116.00
Gaglio, Joe	Continue to document ResCap planning.	\$290.00	0.4	\$116.00
Goff, Rick	Prepare ResCap trial balance memo.	\$175.00	2.2	\$385.00
Han, Jiefu	Close review notes from secondary review for operating expenses.	\$175.00	3.1	\$542.50
Janowski, Wally	Update work papers for Oracle database.	\$175.00	1.6	\$280.00
Janowski, Wally	Review work papers for SQL database.	\$175.00	0.9	\$157.50
Janowski, Wally	Perform audit procedures for SQL database.	\$175.00	1.1	\$192.50
Janowski, Wally	Review work papers for Oracle database.	\$175.00	1.2	\$210.00
Janowski, Wally	Perform audit procedures for Oracle database.	\$175.00	1.3	\$227.50
Janowski, Wally	Update work papers for SQL database.	\$175.00	1.4	\$245.00
Kozlowski, Terri	Plan testing of income taxes for ResCap.	\$290.00	0.4	\$116.00
Kozlowski, Terri	Review deferred tax detail testing sample selections.	\$290.00	0.2	\$58.00
Lang, Nick	Meet with A. Conwell and K. Mowatt to discuss GATE application segregation of duties testing.	\$215.00	0.4	\$86.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

11/28/2012

Lang, Nick	Review GATE application change control testing requests.	\$215.00	0.7	\$150.50
Lang, Nick	Review ResCap UNIX control testing workpapers.	\$215.00	0.9	\$193.50
Lang, Nick	Prepare GATE application control testing follow-up requests.	\$215.00	1.1	\$236.50
Lang, Nick	Review ResCap infrastructure control testing workpapers.	\$215.00	1.6	\$344.00
Lang, Nick	Review ResCap job scheduling testing approach.	\$215.00	1.8	\$387.00
Lang, Nick	Prepare GATE application control testing workpapers.	\$215.00	2.2	\$473.00
Lazar, Roman	Prepare audit planning documentation for ResCap.	\$175.00	2.9	\$507.50
Lazar, Roman	Prepare controls testing documentation for loans held for sale.	\$175.00	3.8	\$665.00
Lynch, Bryan	Perform manual control testing on the reconciliation support pulled from Blackline.	\$175.00	1.3	\$227.50
Lynch, Bryan	Reconcile secured debt to the ResCap leadsheet.	\$175.00	2.1	\$367.50
Mallak, Ashley	Update audit documentation for testing of deferred income taxes at ResCap.	\$215.00	7.9	\$1,698.50
Medway, David	Test ResCap servicing revenue.	\$215.00	2.3	\$494.50
Medway, David	Test ResCap MSR deferred tax items.	\$215.00	3.5	\$752.50
Nkosi, Swazi	Document testing of information technology controls.	\$175.00	1.3	\$227.50
Petrovski, Biljana	Review applications changed in 4th quarter.	\$265.00	1.1	\$291.50
Petrovski, Biljana	Respond to emails related to infrastructure and applications testing of controls.	\$265.00	1.2	\$318.00
Petrovski, Biljana	Review guidance and determining approach on controls selected for rollforward testing.	\$265.00	2.4	\$636.00
Petrovski, Biljana	Review Quantum application testing.	\$265.00	1.4	\$371.00
Petrovski, Biljana	Review follow-up requests for application controls.	\$265.00	0.9	\$238.50
Petrovski, Biljana	Review follow-up infrastructure requests.	\$265.00	0.4	\$106.00
Reade, Dave	Complete mortgage servicing rights planning documentation.	\$290.00	2.2	\$638.00
Robinson, Thomas	Review November 19 and 20 Bankruptcy Court transcript.	\$365.00	3.1	\$1,131.50
Schafka, Christine	Test QRM application controls.	\$215.00	1.7	\$365.50
Schafka, Christine	Test Quantum application controls.	\$215.00	2.1	\$451.50
Schafka, Christine	Review Windows control testing workpapers.	\$215.00	2.7	\$580.50
Scudder, Jon	Prepare audit documentation for loans held for sale.	\$215.00	4.9	\$1,053.50
Stevenson, Brad	Review ResCap audit testing procedures.	\$365.00	2.8	\$1,022.00

11/29/2012

Bayer, Ryan	Review prior year deferred tax testing documentation for purposes of 9/30/12 interim deferred tax testing for ResCap stand alone statements.	\$290.00	1.2	\$348.00
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Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

11/29/2012

Bayer, Ryan	Meet with A. Mallak regarding specific deferred tax testing selections for 9/30/12 interim testing.	\$290.00	1.5	\$435.00
Bunn, Greg	Prepare planning documents for ResCap equity testing.	\$215.00	0.6	\$129.00
Donatelli, Lauren	Complete testing of deferred taxes.	\$175.00	4.0	\$700.00
Donatelli, Lauren	Complete testing of representation and warrant controls.	\$175.00	2.0	\$350.00
Florence, LaKeisha	Review planning documentation for other liabilities.	\$290.00	3.8	\$1,102.00
Gaglio, Joe	Review ResCap infrastructure testing.	\$290.00	1.8	\$522.00
Gaglio, Joe	Continue to review testing of various ResCap applications.	\$290.00	0.4	\$116.00
Gaglio, Joe	Continue to document ResCap planning.	\$290.00	2.0	\$580.00
Goff, Rick	Review ResCap interim trial balance.	\$175.00	0.5	\$87.50
Janowski, Wally	Review work papers for Oracle database.	\$175.00	1.6	\$280.00
Janowski, Wally	Update work papers for Oracle database.	\$175.00	1.7	\$297.50
Janowski, Wally	Perform audit procedures for SQL database.	\$175.00	1.2	\$210.00
Janowski, Wally	Update work papers for SQL database.	\$175.00	1.3	\$227.50
Janowski, Wally	Review work papers for SQL database.	\$175.00	1.3	\$227.50
Janowski, Wally	Perform audit procedures for Oracle database.	\$175.00	1.4	\$245.00
Janowski, Wally	Meet with P. Tsai discuss update the status for general information technology controls testing.	\$175.00	1.6	\$280.00
Lang, Nick	Review DDS application control testing evidence.	\$215.00	0.3	\$64.50
Lang, Nick	Prepare LoanServ segregation of duties workpapers.	\$215.00	0.8	\$172.00
Lang, Nick	Review ResCap database control testing workpapers.	\$215.00	0.7	\$150.50
Lang, Nick	Prepare GATE segregation of duties workpapers.	\$215.00	0.8	\$172.00
Lang, Nick	Prepare ResCap infrastructure follow-up requests.	\$215.00	1.1	\$236.50
Lang, Nick	Review LoanServ segregation of duties requests.	\$215.00	1.3	\$279.50
Lang, Nick	Follow-up communication with B. Felix and L. Hitchcock regarding status of DDS application control requests.	\$215.00	1.4	\$301.00
Mallak, Ashley	Review deferred income tax testing status.	\$215.00	1.4	\$301.00
Mallak, Ashley	Meet with R. Bayer regarding specific deferred tax testing selections for 9/30/12 interim testing.	\$215.00	1.5	\$322.50
Mallak, Ashley	Update audit documentation for testing of deferred income taxes.	\$215.00	6.0	\$1,290.00
Medway, David	Test 9/30 MSR deferred tax items.	\$215.00	2.3	\$494.50
Medway, David	Test 9/30 servicing revenue.	\$215.00	3.5	\$752.50
Moss, Morgan	Update control risk of material misstatement and control testing documentation.	\$175.00	2.2	\$385.00
Nealon, Matt	Perform control testing for mortgage loans.	\$175.00	3.6	\$630.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

11/29/2012

Pangrazzi, Michael	Work on year end test plan for other assets balances.	\$175.00	1.6	\$280.00
Petrovski, Biljana	Research project status related to infrastructure areas.	\$265.00	1.6	\$424.00
Petrovski, Biljana	Prepare template for rollforward testing.	\$265.00	2.8	\$742.00
Petrovski, Biljana	Review QRM application testing.	\$265.00	1.8	\$477.00
Poisson, David	Document design and implementation for financial closing and reporting.	\$175.00	1.3	\$227.50
Reade, Dave	Perform audit testing procedures for equity accounts.	\$290.00	0.3	\$87.00
Reade, Dave	Assist senior with ResCap trial balance preparation questions.	\$290.00	0.4	\$116.00
Reade, Dave	Research discontinued operations accounting guidance.	\$290.00	0.6	\$174.00
Reade, Dave	Research ResCap peer mortgage serving rights marketplace assumptions.	\$290.00	1.2	\$348.00
Schafka, Christine	Prepare for information technology internal controls client meeting.	\$215.00	1.4	\$301.00
Schafka, Christine	Prepare for Windows Domain Controllers meeting.	\$215.00	1.8	\$387.00
Schafka, Christine	Review Windows Domain Controller control testing workpapers.	\$215.00	2.2	\$473.00
Schafka, Christine	Test QRM application controls.	\$215.00	2.4	\$516.00
Scudder, Jon	Prepare income tax audit documentation.	\$215.00	2.1	\$451.50
Skrobosinski, Jim	Review and respond to bank planning memo review comments.	\$290.00	4.0	\$1,160.00
Zayas, Marilitza	Prepare estimated hours to complete project summary.	\$215.00	0.4	\$86.00

11/30/2012

Bayer, Ryan	Review deferred tax testing for sale of finance receivables for ResCap stand alone interim audit testing.	\$290.00	0.7	\$203.00
Bunn, Greg	Prepare planning documents for ResCap equity testing.	\$215.00	1.3	\$279.50
Bunn, Greg	Perform review of Recap trial balance audit instructions memo.	\$215.00	0.6	\$129.00
Donatelli, Lauren	Continue to complete testing of representation and warrant controls.	\$175.00	4.0	\$700.00
Florence, LaKeisha	Review planning documentation for other liabilities.	\$290.00	5.3	\$1,537.00
Gaglio, Joe	Review testing of various ResCap applications.	\$290.00	0.7	\$203.00
Gaglio, Joe	Review ResCap infrastructure testing.	\$290.00	1.4	\$406.00
Gaglio, Joe	Continue to document ResCap planning.	\$290.00	0.9	\$261.00
Gaglio, Joe	Research technical matter regarding ResCap planning.	\$290.00	1.2	\$348.00
Lang, Nick	Continue to prepare ResCap database testing follow-up requests.	\$215.00	0.4	\$86.00
Lang, Nick	Review ResCap job scheduling data requests.	\$215.00	0.8	\$172.00

ResCap Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
11/30/2012				
Lang, Nick	Complete GATE application control testing scoping memo.	\$215.00	0.9	\$193.50
Lang, Nick	Review ResCap SSAE16 requirements for service provider reports.	\$215.00	0.9	\$193.50
Lang, Nick	Review GATE application control testing workpapers.	\$215.00	1.2	\$258.00
Lang, Nick	Preparing ResCap SQL database control testing workpapers.	\$215.00	1.8	\$387.00
Mallak, Ashley	Update audit documentation for testing of deferred income taxes at ResCap.	\$215.00	2.9	\$623.50
Medway, David	Test 9/30 MSR deferred tax items.	\$215.00	1.2	\$258.00
Medway, David	Test 9/30 servicing revenue.	\$215.00	2.8	\$602.00
Petrovski, Biljana	Attend Windows and Windows Domain Controller controls meeting with C. Schafka, S. Krumme, R. Bajwa, W. Killingsworth, and D. Endriss.	\$265.00	0.2	\$53.00
Petrovski, Biljana	Respond to emails related to infrastructure and application testing of controls.	\$265.00	0.9	\$238.50
Petrovski, Biljana	Review controls selected for rollforward testing.	\$265.00	1.6	\$424.00
Petrovski, Biljana	Review testing approach on application controls.	\$265.00	2.1	\$556.50
Petrovski, Biljana	Gather third party reports for 2012.	\$265.00	0.8	\$212.00
Pisani, Jeff	Review control testing for ResCap journal entries.	\$215.00	1.3	\$279.50
Reade, Dave	Prepare representation and warranty audit plan.	\$290.00	0.8	\$232.00
Reade, Dave	Perform testing of ResCap mortgage servicing rights.	\$290.00	2.1	\$609.00
Reade, Dave	Review ResCap's discontinued operations accounting analysis.	\$290.00	2.2	\$638.00
Schafka, Christine	Review Windows and Windows Domain Controller controls.	\$215.00	0.2	\$43.00
Schafka, Christine	Prepare for Windows meeting.	\$215.00	0.7	\$150.50
Schafka, Christine	Prepare for Windows Domain Controllers meeting.	\$215.00	0.9	\$193.50
Schafka, Christine	Testing of PeopleSoft application controls.	\$215.00	2.8	\$602.00
Scudder, Jon	Prepared audit documentation for income taxes.	\$215.00	3.1	\$666.50
Scudder, Jon	Prepared audit documentation for loans held for sale.	\$215.00	4.9	\$1,053.50
Skrobosinski, Jim	Clear review comments on planning memo.	\$290.00	3.0	\$870.00
12/01/2012				
Medway, David	Perform testing of MSRs.	\$215.00	1.5	\$322.50
Poisson, David	Assign financial closing and reporting controls related to specific risks.	\$175.00	0.8	\$140.00
Scudder, Jon	Prepare documentation for income taxes testing.	\$215.00	4.1	\$881.50
12/02/2012				
Herrygers, Sandy	Review general information technology control working papers.	\$365.00	1.9	\$693.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
12/03/2012				
Antwan, Juliette	Review DDS application control testing.	\$175.00	1.6	\$280.00
Antwan, Juliette	Review Data Warehousing application controls.	\$175.00	1.2	\$210.00
Antwan, Juliette	Review data provided for Data Warehousing control testing.	\$175.00	1.3	\$227.50
Antwan, Juliette	Review data provided for DDS control testing.	\$175.00	2.9	\$507.50
Bayer, Ryan	Draft email to A. Mallak regarding selections for interim deferred tax audit testing as of 9/30/12.	\$290.00	0.3	\$87.00
Bunn, Greg	Call with L. Donatelli to discuss testing of mortgage securitization deferred.	\$215.00	0.3	\$64.50
Bunn, Greg	Meet with M. Pangrazzi and D. Poisson to discuss financial closing and reporting controls and their relation to identified equity risks.	\$215.00	0.7	\$150.50
Bunn, Greg	Prepare ResCap equity risk assessment document.	\$215.00	1.7	\$365.50
Dehart, Laura	Review audit documentation for testing mortgage receivables.	\$365.00	0.5	\$182.50
Donatelli, Lauren	Meet with G. Bunn to discuss testing of mortgage securitization deferred.	\$175.00	0.3	\$52.50
Donatelli, Lauren	Complete testing of securitizations deferred taxes amounts.	\$175.00	1.1	\$192.50
Donatelli, Lauren	Meet with J. Scudder to discuss representation and warrant control testing.	\$175.00	1.1	\$192.50
Donatelli, Lauren	Complete representation and warrant control testing.	\$175.00	3.7	\$647.50
Fischer, Leslie	Review ResCap cash testing workpapers.	\$265.00	1.0	\$265.00
Gaglio, Joe	Review status of infrastructure testing.	\$290.00	1.2	\$348.00
Gaglio, Joe	Review and update infrastructure status.	\$290.00	0.8	\$232.00
Gaglio, Joe	Review application controls testing.	\$290.00	0.7	\$203.00
Gaglio, Joe	Document ResCap entity wide control testing.	\$290.00	0.6	\$174.00
Green, Erin	Meet with T. Robinson, B. Stevenson, D. Reade, B. Naumovska, and T. Kozlowski to discuss the status of the ResCap 2012 financial statement audit.	\$290.00	0.9	\$261.00
Green, Erin	Meet with C. Rankin and B. Lynch to discuss interim audit testing procedures status for ResCap's secured and unsecured debt.	\$290.00	0.4	\$116.00
Herrygers, Sandy	Review general information technology control working papers.	\$365.00	2.1	\$766.50
Janowski, Wally	Perform audit procedures for SQL database.	\$175.00	1.7	\$297.50
Janowski, Wally	Perform audit procedures for Oracle database.	\$175.00	1.8	\$315.00
Kozlowski, Terri	Meet with T. Robinson, B. Stevenson, D. Reade, B. Naumovska, and E. Green to discuss the status of the ResCap 2012 financial statement audit.	\$290.00	0.9	\$261.00
Lang, Nick	Review future reports impacting Sarbanes-Oxley control testing.	\$215.00	0.8	\$172.00
Lang, Nick	Review ResCap job scheduling data requests.	\$215.00	1.7	\$365.50
Lang, Nick	Review internal audit ResCap UNIX deficiencies with M. Podzorov, T. Bauer, and J. Idziak.	\$215.00	0.7	\$150.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
12/03/2012				
Lang, Nick	Review management's operating system configuration scanning policies and procedures.	\$215.00	1.1	\$236.50
Lang, Nick	Perform ResCap entity-level control testing.	\$215.00	1.9	\$408.50
Lang, Nick	Review GATE application control testing follow-up requests.	\$215.00	1.8	\$387.00
Lynch, Bryan	Update reconciliation log as a result of testing performed.	\$175.00	0.8	\$140.00
Lynch, Bryan	Perform the manual tie-out for the secured debt reconciliation.	\$175.00	3.7	\$647.50
Lynch, Bryan	Meet with E. Green and C. Rankin to discuss interim audit testing procedures status for ResCap's secured and unsecured debt.	\$175.00	0.4	\$70.00
Mallak, Ashley	Perform audit procedures related to testing deferred income taxes at ResCap.	\$215.00	0.8	\$172.00
Medway, David	Prepare MSR planning documents.	\$215.00	1.1	\$236.50
Medway, David	Review testing of design and implementation of MSR controls.	\$215.00	1.9	\$408.50
Nealon, Matt	Perform testing of ResCap income tax balances.	\$175.00	2.0	\$350.00
Petrovski, Biljana	Review and respond to infrastructure related emails.	\$265.00	0.7	\$185.50
Petrovski, Biljana	Review UNIX operating system controls testing.	\$265.00	0.9	\$238.50
Petrovski, Biljana	Review status of interim information technology control testing.	\$265.00	1.3	\$344.50
Petrovski, Biljana	Review status of application control testing.	\$265.00	1.1	\$291.50
Petrovski, Biljana	Meet with T. Robinson, B. Stevenson, D. Reade, E. Green, and T. Kozlowski to discuss the status of the ResCap 2012 financial statement audit.	\$265.00	0.9	\$238.50
Pisani, Jeff	Review status of audit testing procedures for ResCap.	\$215.00	1.8	\$387.00
Pisani, Jeff	Review control testing journal entry workpapers.	\$215.00	2.2	\$473.00
Poisson, David	Obtain financial closing and reporting support documents from client.	\$175.00	0.4	\$70.00
Psakhis, Olga	Test controls related to application job scheduling.	\$265.00	1.2	\$318.00
Psakhis, Olga	Review status of information technology control testing.	\$265.00	0.9	\$238.50
Reade, Dave	Meet with T. Robinson to discuss the status of the 2012 ResCap audit and required procedures.	\$290.00	0.8	\$232.00
Reade, Dave	Meet with T. Robinson, B. Stevenson, B. Naumovska, E. Green, and T. Kozlowski to discuss the status of the ResCap 2012 financial statement audit.	\$290.00	0.9	\$261.00
Reade, Dave	Read executed Ocwen and Berkshire asset purchase agreements.	\$290.00	0.9	\$261.00
Robinson, Thomas	Meet with B. Stevenson, D. Reade, B. Naumovska, E. Green, and T. Kozlowski to discuss the status of the ResCap 2012 financial statement audit.	\$365.00	0.9	\$328.50
Robinson, Thomas	Review ResCap draft discontinued operations accounting analysis memorandum.	\$365.00	2.7	\$985.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
12/03/2012				
Schafka, Christine	Review ResCap Windows control testing workpapers.	\$215.00	0.7	\$150.50
Schafka, Christine	Review Eclipse application control testing workpapers.	\$215.00	2.7	\$580.50
Schafka, Christine	Continue to review Eclipse application control testing workpapers.	\$215.00	1.6	\$344.00
Schafka, Christine	Review ResCap Window Domain Controller control testing workpapers.	\$215.00	0.4	\$86.00
Schafka, Christine	Test Eclipse application controls.	\$215.00	1.8	\$387.00
Scudder, Jon	Prepare internal control documentation for loans held for sale.	\$215.00	4.9	\$1,053.50
Scudder, Jon	Prepare audit documentation for income tax testing.	\$215.00	3.1	\$666.50
Scudder, Jon	Meet with L. Donatelli to discuss representation and warrant control testing.	\$215.00	1.1	\$236.50
Stevenson, Brad	Meet with T. Robinson, D. Reade, B. Naumovska, E. Green, and T. Kozlowski to discuss the status of the ResCap 2012 financial statement audit.	\$365.00	0.9	\$328.50
Zayas, Marilitza	Review mortgage lending confirmation selections.	\$215.00	1.2	\$258.00
Zhu, Yan	Perform CFDR data reconciliation, stratification and sample selection.	\$175.00	2.0	\$350.00
12/04/2012				
Antwan, Juliette	Prepare rollforward procedures for application control testing.	\$175.00	2.0	\$350.00
Antwan, Juliette	Perform procedures to reactivate application access.	\$175.00	0.4	\$70.00
Antwan, Juliette	Review data warehouse documentation.	\$175.00	2.3	\$402.50
Antwan, Juliette	Review DDS data received from client.	\$175.00	0.6	\$105.00
Antwan, Juliette	Prepare control testing workpapers for DDS application.	\$175.00	1.7	\$297.50
Bayer, Ryan	Review interim deferred tax audit testing at 9/30/12.	\$290.00	1.7	\$493.00
Bunn, Greg	Call with L. Donatelli to discuss testing of mortgage securitization deferred.	\$215.00	0.3	\$64.50
Bunn, Greg	Prepare ResCap equity substantive testing plan document.	\$215.00	0.2	\$43.00
Bunn, Greg	Prepare ResCap equity risk assessment document.	\$215.00	1.1	\$236.50
Donatelli, Lauren	Call with G. Bunn to discuss testing of mortgage securitization deferred.	\$175.00	0.3	\$52.50
Donatelli, Lauren	Complete MSR control testing of operating effectiveness.	\$175.00	2.1	\$367.50
Donatelli, Lauren	Document MSR control testing of operating effectiveness.	\$175.00	3.0	\$525.00
Donatelli, Lauren	Meet with B. Stevenson, D. Reade, and D. Medway to discuss mortgage servicing rights audit procedures and results.	\$175.00	0.6	\$105.00
Fischer, Leslie	Review ResCap cash testing workpapers.	\$265.00	1.5	\$397.50
Gaglio, Joe	Review infrastructure testing.	\$290.00	0.8	\$232.00
Gaglio, Joe	Review application controls testing.	\$290.00	0.5	\$145.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

12/04/2012

Gaglio, Joe	Document ResCap entity wide control testing.	\$290.00	0.4	\$116.00
Herrygers, Sandy	Review general information technology control working papers.	\$365.00	1.0	\$365.00
Kozlowski, Terri	Review ResCap income tax substantive testing.	\$290.00	0.8	\$232.00
Lang, Nick	Prepare the DDS application control testing follow-up requests.	\$215.00	1.2	\$258.00
Lang, Nick	Prepare the GATE application control testing scoping memo.	\$215.00	0.4	\$86.00
Lang, Nick	Review GATE application control testing workpapers.	\$215.00	1.6	\$344.00
Lang, Nick	Review DDS application data requests.	\$215.00	2.3	\$494.50
Lang, Nick	Review the internal audit UNIX findings.	\$215.00	0.9	\$193.50
Lang, Nick	Review Tidal job scheduling data requests.	\$215.00	0.4	\$86.00
Lang, Nick	Review ResCap network follow-up requests.	\$215.00	0.7	\$150.50
Lang, Nick	Plan Lewisville, TX data center physical walkthrough.	\$215.00	0.6	\$129.00
Lang, Nick	Review ResCap Oracle database control testing workpapers.	\$215.00	0.9	\$193.50
Lang, Nick	Prepare internal audit UNIX deficiency summary.	\$215.00	0.3	\$64.50
Lynch, Bryan	Perform the manual tie out for the ResCap secured debt reconciliation.	\$175.00	1.3	\$227.50
Mallak, Ashley	Document audit procedures related to testing of deferred income taxes at ResCap.	\$215.00	4.7	\$1,010.50
Medway, David	Prepare MSR planning documents.	\$215.00	1.6	\$344.00
Medway, David	Review testing of design and implementation of MSR controls.	\$215.00	3.1	\$666.50
Moss, Morgan	Review the ResCap substantive testing workpaper.	\$175.00	0.6	\$105.00
Nealon, Matt	Perform testing of ResCap income tax balances.	\$175.00	1.7	\$297.50
Petrovski, Biljana	Review BDR request list and controls.	\$265.00	0.8	\$212.00
Petrovski, Biljana	Review rollforward requests documents.	\$265.00	2.1	\$556.50
Petrovski, Biljana	Review status of SSAE16 reports testing for 2012.	\$265.00	0.4	\$106.00
Petrovski, Biljana	Plan application controls testing for rollforward procedures.	\$265.00	0.9	\$238.50
Petrovski, Biljana	Evaluate BDR application changes.	\$265.00	1.1	\$291.50
Poisson, David	Obtain financial closing and reporting support documents from client.	\$175.00	0.2	\$35.00
Poisson, David	Update risk of material misstatement for control understanding updates.	\$175.00	1.1	\$192.50
Reade, Dave	Review loans held-for-sale audit documentation.	\$290.00	0.4	\$116.00
Reade, Dave	Draft memo regarding marketplace information available for mortgage servicing rights.	\$290.00	2.4	\$696.00
Reade, Dave	Meet with B. Stevenson, D. Medway, and L. Donatelli to discuss mortgage servicing rights audit procedures and results.	\$290.00	0.6	\$174.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
12/04/2012				
Reade, Dave	Meet with J. Scudder to address partner notes on representation and warranty audit plan.	\$290.00	1.9	\$551.00
Reade, Dave	Read company prepared discontinued operations analysis.	\$290.00	1.7	\$493.00
Robinson, Thomas	Research discontinued operations presentation by ResCap in the 2012 financial statements.	\$365.00	2.7	\$985.50
Schafka, Christine	Prepare rollforward requests for ResCap applications and infrastructure.	\$215.00	2.8	\$602.00
Schafka, Christine	Review Powerseller application control testing workpapers.	\$215.00	2.4	\$516.00
Schafka, Christine	Review Eclipse application control testing workpapers.	\$215.00	1.8	\$387.00
Scudder, Jon	Prepare audit documentation for income tax testing.	\$215.00	1.2	\$258.00
Scudder, Jon	Meet with D. Reade to address partner notes on representation and warranty audit plan.	\$215.00	1.9	\$408.50
Stevenson, Brad	Meet with D. Reade, D. Medway, and L. Donatelli to discuss mortgage servicing rights audit procedures and results.	\$365.00	0.6	\$219.00
12/05/2012				
Antwan, Juliette	Research location of critical tables for EDR and EDW data warehouses.	\$175.00	1.4	\$245.00
Antwan, Juliette	Review follow-up requests for data warehouse control testing.	\$175.00	1.8	\$315.00
Antwan, Juliette	Prepare follow-up requests for DDS application control testing.	\$175.00	1.6	\$280.00
Antwan, Juliette	Review DDS information for walkthrough.	\$175.00	1.8	\$315.00
Antwan, Juliette	Prepare testing documents for DDS application.	\$175.00	1.7	\$297.50
Antwan, Juliette	Review DDS system flow documentation.	\$175.00	0.8	\$140.00
Antwan, Juliette	Review data warehouse system flowchart.	\$175.00	0.9	\$157.50
Bayer, Ryan	Review deferred taxes testing at 9/30/12 related to REMIC interests held by ResCap.	\$290.00	0.5	\$145.00
Bayer, Ryan	Review deferred tax selections for interim audit testing at 9/30/12.	\$290.00	1.2	\$348.00
Beaver, Andrew	Meet with T. Kozlowski, E. Green, and G. Bunn to plan the testing of income taxes for ResCap.	\$175.00	1.1	\$192.50
Bunn, Greg	Prepare ResCap trial balance for audit testing.	\$215.00	2.7	\$580.50
Bunn, Greg	Prepare mortgage securitizations testing.	\$215.00	0.6	\$129.00
Bunn, Greg	Meet with T. Kozlowski, E. Green, and A. Beaver to plan the testing of income taxes for ResCap.	\$215.00	1.1	\$236.50
Gaglio, Joe	Review infrastructure testing.	\$290.00	1.3	\$377.00
Gaglio, Joe	Review application controls testing.	\$290.00	0.6	\$174.00
Gaglio, Joe	Document ResCap entity wide control testing.	\$290.00	0.7	\$203.00
Green, Erin	Meet with T. Kozlowski, G. Bunn, and A. Beaver to plan the testing of income taxes for ResCap.	\$290.00	1.1	\$319.00
Kozlowski, Terri	Meet with E. Green, G. Bunn, and A. Beaver to plan the testing of income taxes for ResCap.	\$290.00	1.1	\$319.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

12/05/2012

Kozlowski, Terri	Review ResCap income tax substantive testing.	\$290.00	0.4	\$116.00
Lang, Nick	Document DDS application control testing.	\$215.00	1.2	\$258.00
Lang, Nick	Prepare ResCap application control testing rollforward data requests.	\$215.00	1.7	\$365.50
Lang, Nick	Review GATE application control testing data requests.	\$215.00	0.7	\$150.50
Lang, Nick	Document ResCap SQL database control testing results.	\$215.00	1.4	\$301.00
Lang, Nick	Prepare ResCap infrastructure rollforward data requests.	\$215.00	2.8	\$602.00
Lynch, Bryan	Perform the manual tie-out for the secured debt reconciliation.	\$175.00	3.3	\$577.50
Mallak, Ashley	Review deferred taxes testing at 9/30/12 related to retained interests held by ResCap.	\$215.00	0.5	\$107.50
Mallak, Ashley	Perform audit procedures related to testing of deferred income taxes at ResCap.	\$215.00	3.7	\$795.50
Mallak, Ashley	Document audit procedures related to testing of deferred income taxes at ResCap.	\$215.00	2.3	\$483.75
Medway, David	Review MSR controls testing.	\$215.00	2.9	\$623.50
Medway, David	Document MSR controls testing.	\$215.00	3.3	\$709.50
Moss, Morgan	Review trial balances for ResCap substantive testing for interim and reference to the leadsheet.	\$175.00	1.8	\$315.00
Nealon, Matt	Perform testing of mortgage lending controls.	\$175.00	3.7	\$647.50
Petrovski, Biljana	Draft emails for rollforward requests.	\$265.00	0.7	\$185.50
Petrovski, Biljana	Review rollforward testing controls template and approach for testing controls.	\$265.00	2.1	\$556.50
Petrovski, Biljana	Review PeopleSoft application testing.	\$265.00	1.1	\$291.50
Petrovski, Biljana	Review SQL database testing.	\$265.00	1.8	\$477.00
Petrovski, Biljana	Review and respond to emails related to infrastructure testing.	\$265.00	0.8	\$212.00
Psakhis, Olga	Update understanding related to system interfaces for GATE FinSol application.	\$265.00	0.7	\$185.50
Psakhis, Olga	Prepare general information technology controls rollforward plan.	\$265.00	1.4	\$371.00
Psakhis, Olga	Review testing performed by internal audit for Unix infrastructure controls.	\$265.00	0.5	\$132.50
Psakhis, Olga	Review exposure check analysis related to database controls testing.	\$265.00	0.4	\$106.00
Psakhis, Olga	Review critical tables related to data warehouses testing of general information technology controls.	\$265.00	0.9	\$238.50
Reade, Dave	Meet with T. Robinson and J. Scudder to discuss representation and warranty audit plan and substantive and internal control testing procedures.	\$290.00	1.8	\$522.00
Reade, Dave	Discuss discontinued operations classification with J. Farley (ResCap).	\$290.00	1.1	\$319.00
Reade, Dave	Discuss discontinued operations classification with B. Westman (ResCap).	\$290.00	0.4	\$116.00
Reade, Dave	Research discontinued operations guidance.	\$290.00	0.9	\$261.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

12/05/2012

Reade, Dave	Draft discontinued operations memorandum.	\$290.00	2.6	\$754.00
Reade, Dave	Conference call with T. Robinson, D. Reade, and D. Sunderland to discuss ResCap discontinued operations accounting and presentation.	\$290.00	0.5	\$145.00
Robinson, Thomas	Meet with D. Reade and J. Scudder to discuss representation and warranty audit plan and substantive and internal control testing procedures.	\$365.00	1.8	\$657.00
Robinson, Thomas	Research discontinued operations presentation by ResCap in the 2012 financial statements.	\$365.00	2.3	\$839.50
Robinson, Thomas	Review ResCap audit workpapers for discontinued operations evaluation.	\$365.00	2.2	\$803.00
Robinson, Thomas	Conference call with D. Reade and D. Sunderland to discuss ResCap discontinued operations accounting and presentation.	\$365.00	0.5	\$182.50
Schafka, Christine	Review ResCap Windows control testing workpapers.	\$215.00	2.1	\$451.50
Schafka, Christine	Prepare rollforward requests for ResCap applications and infrastructure.	\$215.00	2.9	\$623.50
Schafka, Christine	Test ResCap Windows controls.	\$215.00	1.9	\$408.50
Scudder, Jon	Prepare income tax documentation.	\$215.00	1.3	\$279.50
Scudder, Jon	Meet with D. Reade and T. Robinson to discuss representation and warranty audit plan and substantive and internal control testing procedures.	\$215.00	1.8	\$387.00
Stevenson, Brad	Review workpapers for mortgage receivables audit procedures.	\$365.00	2.7	\$985.50
Wang, Lulu	Perform testing of other liabilities.	\$175.00	4.5	\$787.50
Zayas, Marilitza	Review ResCap mortgage lending leadsheet.	\$215.00	1.6	\$344.00

12/06/2012

Antwan, Juliette	Prepare workpapers for data warehouse control testing.	\$175.00	0.4	\$70.00
Antwan, Juliette	Review data warehouse information received from the company.	\$175.00	0.7	\$122.50
Antwan, Juliette	Review DDS data received from the company.	\$175.00	0.8	\$140.00
Antwan, Juliette	Analyze DDS data received from the company.	\$175.00	2.8	\$490.00
Antwan, Juliette	Review DDS application control testing evidence.	\$175.00	1.1	\$192.50
Antwan, Juliette	Prepare information for DDS walkthrough.	\$175.00	0.9	\$157.50
Antwan, Juliette	Prepare rollforward requests for ResCap applications and infrastructure testing.	\$175.00	2.3	\$402.50
Baker, Todd	Meet with T. Kozlowski, E. Green, and A. Mallak to discuss status of ResCap income tax testing.	\$365.00	0.8	\$292.00
Bunn, Greg	Prepare ResCap trial balance for audit testing.	\$215.00	1.5	\$322.50
Bunn, Greg	Meeting with T. Robinson and G. Bunn to discuss mortgage securitizations control testing for ResCap.	\$215.00	0.4	\$86.00
Bunn, Greg	Prepare ResCap Income tax risk assessment document	\$215.00	2.2	\$473.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
12/06/2012				
Donatelli, Lauren	Completion of RFC securitizations deferred taxes testing.	\$175.00	1.5	\$262.50
Gaglio, Joe	Review application controls testing	\$290.00	0.9	\$261.00
Gaglio, Joe	Document ResCap entity wide control testing.	\$290.00	0.5	\$145.00
Gaglio, Joe	Research technical matters regarding infrastructure	\$290.00	0.4	\$116.00
Gaglio, Joe	Review infrastructure testing.	\$290.00	0.9	\$261.00
Green, Erin	Prepare audit documentation for ResCap journal entry testing.	\$290.00	0.4	\$116.00
Green, Erin	Meeting with T. Baker, T. Kozlowski, and A. Mallak to discuss status of ResCap income tax testing.	\$290.00	0.8	\$232.00
Kozlowski, Terri	Meeting with T. Baker, T. Kozlowski, E. Green, and A. Mallak to discuss status of ResCap income tax testing.	\$290.00	0.8	\$232.00
Lang, Nick	Prepare ResCap infrastructure control testing rollforward data requests.	\$215.00	1.1	\$236.50
Lang, Nick	Prepare for DDS application control testing walkthrough meeting.	\$215.00	0.9	\$193.50
Lang, Nick	Review ResCap application rollforward testing requests.	\$215.00	0.7	\$150.50
Lang, Nick	Prepare ResCap application control testing rollforward data requests.	\$215.00	2.8	\$602.00
Lang, Nick	Review ResCap infrastructure control rollforward testing.	\$215.00	1.2	\$258.00
Lang, Nick	Review ResCap application control rollforward testing.	\$215.00	1.3	\$279.50
Lang, Nick	Review ResCap infrastructure rollforward data requests.	\$215.00	1.3	\$279.50
Lynch, Bryan	Test the secured debt reconciliation.	\$175.00	3.4	\$595.00
Mallak, Ashley	Meeting with T. Baker, T. Kozlowski, E. Green, and A. Mallak to discuss status of ResCap income tax testing.	\$215.00	0.8	\$172.00
Mallak, Ashley	Perform audit procedures related to testing of Deferred Income Taxes at ResCap.	\$215.00	3.3	\$698.75
Medway, David	Preparation of MSR planning documents.	\$215.00	4.1	\$881.50
Medway, David	Perform testing of MSR income tax items.	\$215.00	1.3	\$279.50
Moss, Morgan	Prepare request for auditing the ResCap cash accounts.	\$175.00	0.2	\$35.00
Nealon, Matt	Performed testing of mortgage lending controls.	\$175.00	2.1	\$367.50
Nealon, Matt	Perform testing of ResCap income tax balances.	\$175.00	2.3	\$402.50
Petrovski, Biljana	Review final rollforward request list.	\$265.00	1.2	\$318.00
Petrovski, Biljana	Prepare rollforward emails for year end testing.	\$265.00	0.4	\$106.00
Petrovski, Biljana	Close review notes for Quantum application testing.	\$265.00	0.7	\$185.50
Petrovski, Biljana	Determine approach to testing configuration controls.	\$265.00	0.9	\$238.50
Petrovski, Biljana	Close review notes for UNIX testing.	\$265.00	0.6	\$159.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
12/06/2012				
Petrovski, Biljana	Review status of information technology control testing.	\$265.00	1.1	\$291.50
Poisson, David	Document operating effectiveness of controls.	\$175.00	1.2	\$210.00
Psakhis, Olga	Review general information technology controls deficiency related to the Quantum application.	\$265.00	0.3	\$79.50
Psakhis, Olga	Review general information technology controls testing results for the LDR Apolytraunche application.	\$265.00	0.6	\$159.00
Psakhis, Olga	Review results of management's testing for information technology controls change management.	\$265.00	0.4	\$106.00
Psakhis, Olga	Review guidance related to controls rollforward testing requirements.	\$265.00	0.3	\$79.50
Psakhis, Olga	Update status of testing of ResCap infrastructure information technology controls.	\$265.00	0.6	\$159.00
Psakhis, Olga	Meet with M. Kuna to update the status of managements testing for change management.	\$265.00	0.5	\$132.50
Psakhis, Olga	Prepare requests for rollforward testing of ResCap general information technology controls.	\$265.00	1.3	\$344.50
Psakhis, Olga	Analyze rollforward procedures required for testing of general information technology controls.	\$265.00	0.9	\$238.50
Psakhis, Olga	Reconcile deficiencies identified by Deloitte to those recorded by management.	\$265.00	0.7	\$185.50
Reade, Dave	Prepare agenda for meeting with C. Dondzila.	\$290.00	0.4	\$116.00
Reade, Dave	Meet with B. Stevenson, and T. Robinson to discuss the status of the 2012 ResCap audit and financial reporting requirements, in advance of the conference call with C. Dondzila.	\$290.00	0.5	\$145.00
Reade, Dave	Conference call with C. Dondzila and T. Robinson to discuss the status of the 2012 ResCap audit and financial reporting requirements.	\$290.00	0.8	\$232.00
Reade, Dave	Draft memo regarding marketplace information available for mortgage servicing rights.	\$290.00	1.4	\$406.00
Reade, Dave	Review and provide comments on client prepared discontinued operations memorandum.	\$290.00	0.3	\$87.00
Robinson, Thomas	Conference call with C. Dondzila and D. Reade to discuss the status of the 2012 ResCap audit and financial reporting requirements.	\$365.00	0.8	\$292.00
Robinson, Thomas	Meet with D. Reade and B. Stevenson to discuss the status of the 2012 ResCap audit and financial reporting requirements, in advance of the conference call with C. Dondzila.	\$365.00	0.5	\$182.50
Robinson, Thomas	Meet with T. Robinson and G. Bunn to discuss mortgage securitizations control testing for ResCap.	\$365.00	0.4	\$146.00
Robinson, Thomas	Evaluate the accounting for and presentation of discontinued operations presentation by ResCap in the 2012 financial statements.	\$365.00	2.1	\$766.50
Schafka, Christine	Prepare rollforward requests for ResCap applications and infrastructure.	\$215.00	1.6	\$344.00
Schafka, Christine	Test ResCap Windows controls.	\$215.00	0.8	\$172.00
Schafka, Christine	Review Recap Windows control testing workpapers.	\$215.00	2.9	\$623.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

12/06/2012

Scudder, Jon	Prepare audit planning documentation for ResCap.	\$215.00	1.0	\$215.00
Scudder, Jon	Prepared income tax audit documentation	\$215.00	2.9	\$623.50
Scudder, Jon	Prepare audit documentation for representation and warranty.	\$215.00	5.4	\$1,161.00
Stevenson, Brad	Meet with D. Reade and T. Robinson to discuss the status of the 2012 ResCap audit and financial reporting requirements, in advance of the conference call with C. Dondzila.	\$365.00	0.5	\$182.50
Trosper, Dustin	Perform testing of other assets.	\$175.00	4.4	\$770.00
Wang, Lulu	Perform testing of other liabilities.	\$175.00	2.5	\$437.50
Wang, Lulu	Document testing of other liabilities.	\$175.00	3.5	\$612.50

12/07/2012

Antwan, Juliette	Review internal control deficiencies identified.	\$175.00	2.1	\$367.50
Antwan, Juliette	Perform audit procedures on DDS application data.	\$175.00	1.7	\$297.50
Antwan, Juliette	Perform audit procedures on HR data.	\$175.00	0.6	\$105.00
Antwan, Juliette	Setup access to client system to be able to perform audit testing procedures.	\$175.00	0.6	\$105.00
Bayer, Ryan	Review ResCap deferred tax audit testing at 9/30/12.	\$290.00	0.7	\$203.00
Bunn, Greg	Perform testing of mortgage loan sales.	\$215.00	0.8	\$172.00
Bunn, Greg	Make selections for testing of ResCap agency loan sales.	\$215.00	0.7	\$150.50
Bunn, Greg	Call with L. Donatelli to discuss testing of mortgage securitization deferred.	\$215.00	0.4	\$86.00
Bunn, Greg	Perform book basis tie-out for ResCap tax accounts.	\$215.00	1.3	\$279.50
Bunn, Greg	Meet with R. Fraley to discuss ResCap tax accounts.	\$215.00	0.8	\$172.00
Donatelli, Lauren	Complete RFC securitizations deferred taxes testing.	\$175.00	1.3	\$227.50
Donatelli, Lauren	Discussion with G. Bunn regarding RFC securitizations deferred taxes testing.	\$175.00	0.6	\$105.00
Gaglio, Joe	Update infrastructure workpapers.	\$290.00	0.7	\$203.00
Gaglio, Joe	Review infrastructure testing.	\$290.00	1.1	\$319.00
Gaglio, Joe	Review application controls testing.	\$290.00	0.6	\$174.00
Gaglio, Joe	Document ResCap entity wide control testing.	\$290.00	0.9	\$261.00
Green, Erin	Meet with L. Corrigan (ResCap) to discuss journal entry testing.	\$290.00	0.9	\$261.00
Green, Erin	Prepare audit documentation for ResCap journal entry testing.	\$290.00	2.4	\$696.00
Green, Erin	Review secured debt audit planning.	\$290.00	4.1	\$1,189.00
Kozlowski, Terri	Review ResCap income tax testing procedures planning.	\$290.00	0.3	\$87.00
Lynch, Bryan	Perform the manual tie-out for the secured debt reconciliation.	\$175.00	3.6	\$630.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

12/07/2012

Mallak, Ashley	Document audit procedures related to testing of deferred income taxes at ResCap.	\$215.00	3.9	\$838.50
Medway, David	Prepare MSR planning documents.	\$215.00	2.9	\$623.50
Medway, David	Review MSR controls testing.	\$215.00	1.2	\$258.00
Nealon, Matt	Perform testing of ResCap income tax balances.	\$175.00	1.3	\$227.50
Petrovski, Biljana	Review controls summary for rollforward testing.	\$265.00	2.1	\$556.50
Petrovski, Biljana	Close review notes for QRM application.	\$265.00	0.6	\$159.00
Petrovski, Biljana	Review Lewisville infrastructure testing.	\$265.00	0.7	\$185.50
Petrovski, Biljana	Review information technology configuration policies.	\$265.00	0.8	\$212.00
Petrovski, Biljana	Review SSAE16 summary report.	\$265.00	0.8	\$212.00
Pisani, Jeff	Perform review on control testing workpapers for journal entry testing.	\$215.00	0.8	\$172.00
Psakhis, Olga	Review documentation related to change management controls for ResCap applications and infrastructure.	\$265.00	0.3	\$79.50
Psakhis, Olga	Review management's testing of general information technology controls for PeopleSoft HR application.	\$265.00	0.9	\$238.50
Psakhis, Olga	Prepare email communication related testing controls for PeopleSoft HR application.	\$265.00	0.3	\$79.50
Psakhis, Olga	Prepare email communication related to ResCap information technology infrastructure rollforward request.	\$265.00	0.6	\$159.00
Psakhis, Olga	Create presentation for status of general information technology controls for ResCap.	\$265.00	0.8	\$212.00
Psakhis, Olga	Prepare presentation of control deficiencies identified for information technology ResCap controls.	\$265.00	0.9	\$238.50
Psakhis, Olga	Prepare email communication to T. Malta related to testing of terminations for Eclipse application.	\$265.00	0.3	\$79.50
Psakhis, Olga	Prepare testing workpapers for the Eclipse application.	\$265.00	0.8	\$212.00
Psakhis, Olga	Prepare testing documentation for Eclipse application termination testing.	\$265.00	0.4	\$106.00
Reade, Dave	Review financial close and reporting controls testing.	\$290.00	0.4	\$116.00
Scudder, Jon	Prepare audit documentation for representations and warranties testing.	\$215.00	1.4	\$301.00
Scudder, Jon	Prepare audit documentation for ResCap.	\$215.00	2.1	\$451.50
Stevenson, Brad	Review workpapers for mortgage servicing rights audit procedures.	\$365.00	1.2	\$438.00
Trosper, Dustin	Perform testing of other assets.	\$175.00	2.3	\$402.50
Wang, Lulu	Perform testing of other liabilities.	\$175.00	1.0	\$175.00

12/08/2012

Donatelli, Lauren	Document representation and warrant control testing.	\$175.00	2.3	\$402.50
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Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

12/08/2012

Donatelli, Lauren	Complete representation and warrant control testing.	\$175.00	3.7	\$647.50
Gaglio, Joe	Review application controls testing.	\$290.00	1.2	\$348.00
Mallak, Ashley	Perform audit procedures related to testing of deferred income taxes at ResCap.	\$215.00	3.8	\$817.00
Psakhis, Olga	Prepare workplan template for testing change management controls for ResCap applications and infrastructure.	\$265.00	0.8	\$212.00
Scudder, Jon	Prepare audit documentation for representation and warranty reserves.	\$215.00	2.1	\$451.50

12/09/2012

Herrygers, Sandy	Review general information technology control workpapers.	\$365.00	1.3	\$474.50
Psakhis, Olga	Review testing workpapers related general information technology controls testing for the Master Servicing SBO application.	\$265.00	1.3	\$344.50
Reade, Dave	Close MSR testing review notes.	\$290.00	0.6	\$174.00
Reade, Dave	Draft operations held-for-sale audit procedures memo.	\$290.00	3.6	\$1,044.00
Robinson, Thomas	Review ResCap debtor in possession financing audit workpapers.	\$365.00	1.1	\$401.50
Robinson, Thomas	Review ResCap held for sale assessment workpapers.	\$365.00	2.1	\$766.50

12/10/2012

Antwan, Juliette	Follow-up on DDS information requested from client.	\$175.00	1.3	\$227.50
Antwan, Juliette	Review DDS data received from client.	\$175.00	1.4	\$245.00
Antwan, Juliette	Review change management testing results from Open Pages.	\$175.00	2.8	\$490.00
Antwan, Juliette	Update deficiencies tracking schedule.	\$175.00	1.1	\$192.50
Antwan, Juliette	Perform DDS application control testing.	\$175.00	3.9	\$682.50
Bayer, Ryan	Review ResCap deferred tax audit testing at 9/30/12.	\$290.00	1.3	\$377.00
Beaver, Andrew	Review ResCap internal control design and implementation testing and walkthrough documentation.	\$175.00	2.4	\$420.00
Bunn, Greg	Meet with T. Kozlowski, E. Green, and H. Ma to discuss ResCap income tax testing procedures.	\$215.00	0.5	\$107.50
Bunn, Greg	Prepare ResCap substantive testing plan for income taxes.	\$215.00	1.1	\$236.50
Bunn, Greg	Participate on ResCap income tax walkthrough call with L. Grasso-Moon, J. Honicker, N. Kennedy, M. Bailey, E. Green, and A. Beaver.	\$215.00	1.1	\$236.50
Donatelli, Lauren	Complete securitization controls operating effectiveness testing.	\$175.00	4.5	\$787.50
Donatelli, Lauren	Document securitization controls operating effectiveness testing.	\$175.00	3.3	\$577.50
Donatelli, Lauren	Compile requests to submit for MSR benchmarking reports.	\$175.00	1.1	\$192.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

12/10/2012

Florence, LaKeisha	Review status of ResCap audit planning documentation.	\$290.00	1.2	\$348.00
Florence, LaKeisha	Review mortgage securitization control testing.	\$290.00	2.6	\$754.00
Gaglio, Joe	Review SQL control testing.	\$290.00	0.7	\$203.00
Gaglio, Joe	Document ResCap control deficiencies.	\$290.00	1.6	\$464.00
Gaglio, Joe	Review WALT application controls testing.	\$290.00	0.8	\$232.00
Gaglio, Joe	Review Eclipse application controls testing.	\$290.00	1.1	\$319.00
Han, Jiefu	Discuss initial scoping of operating expense testing with P. Baciorowski.	\$175.00	1.0	\$175.00
Han, Jiefu	Update SAS reading program for data testing.	\$175.00	1.6	\$280.00
Han, Jiefu	Update SAS reconciliation program for data testing.	\$175.00	0.9	\$157.50
Han, Jiefu	Troubleshoot errors for reading and reconciliation program.	\$175.00	0.5	\$87.50
Han, Jiefu	Program runtime software.	\$175.00	0.7	\$122.50
Herrygers, Sandy	Review general information technology control workpapers.	\$365.00	0.9	\$328.50
Kozlowski, Terri	Meet with E. Green, G. Bunn, and H. Ma to discuss ResCap income tax testing procedures.	\$290.00	0.5	\$145.00
Lang, Nick	Review ResCap Infrastructure control testing workpapers.	\$215.00	1.8	\$387.00
Lang, Nick	Follow-up on ResCap infrastructure control testing open data requests.	\$215.00	1.3	\$279.50
Lang, Nick	Discuss ResCap database control deficiencies with M. Podzorov, L. Hitchcock, and T. Dimant.	\$215.00	1.1	\$236.50
Lang, Nick	Review ResCap change management workpapers.	\$215.00	0.3	\$64.50
Lang, Nick	Follow-up on data requests for ResCap application control testing of GATE and QRM.	\$215.00	0.9	\$193.50
Lang, Nick	Review ResCap rollforward data request questions from T. Leber, C. Judge, and S. Krumme.	\$215.00	2.3	\$494.50
Lang, Nick	Review ResCap rollforward testing workplans.	\$215.00	0.7	\$150.50
Lang, Nick	Review ResCap job scheduling data requests.	\$215.00	0.4	\$86.00
Lynch, Bryan	Test the secured debt reconciliation.	\$175.00	3.1	\$542.50
Lynch, Bryan	Perform the electronic secured debt reconciliation tie out.	\$175.00	1.8	\$315.00
Lynch, Bryan	Participate in debt status meeting with E. Green and C. Rankin.	\$175.00	0.5	\$87.50
Ma, Helene	Meet with T. Kozlowski, E. Green, and G. Bunn to discuss ResCap income tax testing procedures.	\$215.00	0.5	\$107.50
Mallak, Ashley	Document audit procedures related to testing deferred income taxes at ResCap.	\$215.00	4.1	\$881.50
Nealon, Matt	Prepare confirmations for mortgage lending.	\$175.00	3.2	\$560.00
Nealon, Matt	Update lead sheets for ResCap mortgage loans.	\$175.00	1.7	\$297.50
Pangrazzi, Michael	Review financial controls over reporting documentation.	\$175.00	0.4	\$70.00
Pangrazzi, Michael	Document other assets testing procedures.	\$175.00	1.3	\$227.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

12/10/2012

Petrovski, Biljana	Plan procedures for the datacenter walkthrough.	\$265.00	0.9	\$238.50
Psakhis, Olga	Prepare status document for general information technology controls.	\$265.00	0.9	\$238.50
Reade, Dave	Prepare agenda for status client meeting.	\$290.00	0.6	\$174.00
Reade, Dave	Review financial close and reporting controls testing.	\$290.00	0.4	\$116.00
Reade, Dave	Test representation and warranty controls.	\$290.00	1.4	\$406.00
Reade, Dave	Prepare agenda for risk committee governance meetings.	\$290.00	0.9	\$261.00
Robinson, Thomas	Review the omnibus objection for the period ended August 2012.	\$365.00	0.6	\$219.00
Schafka, Christine	Test Eclipse application controls.	\$215.00	2.2	\$473.00
Schafka, Christine	Test Walt application controls.	\$215.00	2.6	\$559.00
Scudder, Jon	Prepare audit documentation for loans held for sale.	\$215.00	1.7	\$365.50
Scudder, Jon	Prepare audit documentation for representation and warranty reserves.	\$215.00	3.9	\$838.50
Stevenson, Brad	Review workpapers for mortgage servicing asset valuation testing.	\$365.00	1.8	\$657.00
Trosper, Dustin	Perform testing of other assets.	\$175.00	2.2	\$385.00
Wang, Lulu	Perform testing of other liabilities.	\$175.00	4.0	\$700.00
Zayas, Marilitza	Review confirmations for mortgage lending testing.	\$215.00	3.5	\$752.50

12/11/2012

Antwan, Juliette	Follow-up with client regarding open data warehouse information requests.	\$175.00	0.4	\$70.00
Antwan, Juliette	Meet with B. Naumovska, O. Psakhis, N. Lang, and C. Schafka to update the status for general information technology controls testing.	\$175.00	2.1	\$367.50
Antwan, Juliette	Review change management requirements.	\$175.00	0.7	\$122.50
Antwan, Juliette	Research locations of critical tables for data warehouses EDW and EDR.	\$175.00	0.7	\$122.50
Antwan, Juliette	Review follow-up communication with company regarding DDS application.	\$175.00	0.6	\$105.00
Baker, Todd	Review income tax audit workpapers.	\$365.00	0.6	\$219.00
Bayer, Ryan	Review ResCap deferred tax audit testing at 9/30/12.	\$290.00	0.8	\$232.00
Beaver, Andrew	Complete internal control testing documentation.	\$175.00	0.5	\$87.50
Berlat, Joelle	Conference call with A. Mallak regarding testing of deferred income taxes.	\$365.00	1.5	\$547.50
Bunn, Greg	Prepare ResCap trial balance for audit testing.	\$215.00	0.5	\$107.50
Bunn, Greg	Participate on ResCap income tax walkthrough call with L. Grasso-Moon, J. Honicker, N. Kennedy, M. Bailey, E. Green, and A. Beaver.	\$215.00	0.3	\$64.50
Chaushev, Ayhan	Review testing of design and operating effectiveness of controls for journal entries.	\$265.00	2.1	\$556.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

12/11/2012

Donatelli, Lauren	Complete testing of securitizations operating effectiveness testing.	\$175.00	1.9	\$332.50
Florence, LaKeisha	Complete component materiality memo.	\$290.00	2.4	\$696.00
Florence, LaKeisha	Review mortgage securitization control testing.	\$290.00	3.2	\$928.00
Gaglio, Joe	Review WALT application controls testing.	\$290.00	1.3	\$377.00
Gaglio, Joe	Document WALT application control testing.	\$290.00	0.9	\$261.00
Gaglio, Joe	Review SQL control testing.	\$290.00	0.6	\$174.00
Han, Jiefu	Update SAS stratification program	\$175.00	1.5	\$262.50
Han, Jiefu	Perform runtime for stratification program	\$175.00	0.3	\$52.50
Han, Jiefu	Troubleshoot and resolving program errors.	\$175.00	0.5	\$87.50
Herrygers, Sandy	Document rollforward testing of general information technology controls.	\$365.00	0.9	\$328.50
Kozlowski, Terri	Review status of ResCap substantive audit testing.	\$290.00	0.5	\$145.00
Lang, Nick	Test DDS application controls.	\$215.00	0.8	\$172.00
Lang, Nick	Draft ResCap SQL database control deficiency.	\$215.00	0.8	\$172.00
Lang, Nick	Prepare ResCap router control testing WebEx.	\$215.00	1.3	\$279.50
Lang, Nick	Participate in ResCap router control testing WebEx meeting with C. Judge, R. Montreuil and R. Bajwa.	\$215.00	0.6	\$129.00
Lang, Nick	Test ResCap job scheduling control testing.	\$215.00	3.1	\$666.50
Lang, Nick	Meet with B. Naumovska, O. Psakhis, C. Schafka, and J. Antwan to update the status for general information technology controls testing.	\$215.00	2.1	\$451.50
Lang, Nick	Review GATE application control testing workpapers.	\$215.00	1.3	\$279.50
Lynch, Bryan	Perform the electronic unsecured debt reconciliation tie out.	\$175.00	1.8	\$315.00
Lynch, Bryan	Test the secured debt reconciliation.	\$175.00	1.1	\$192.50
Lynch, Bryan	Create a new workpaper series for the confirmation procedures that are not covered by Reg AB/USAP for 5 selections.	\$175.00	1.2	\$210.00
Mallak, Ashley	Conference call with J. Berlat regarding testing of deferred income taxes.	\$215.00	1.5	\$322.50
Mallak, Ashley	Perform and document audit procedures related to testing deferred income taxes at ResCap.	\$215.00	1.9	\$408.50
Medway, David	Perform testing of MSR internal controls.	\$215.00	2.9	\$623.50
Moss, Morgan	Audit ResCap reconciliations for 9/30/2012.	\$175.00	1.1	\$192.50
Nealon, Matt	Update leadsheets for ResCap mortgage loans.	\$175.00	2.1	\$367.50
Pangrazzi, Michael	Review other assets and other income leadsheet balances.	\$175.00	1.2	\$210.00
Pangrazzi, Michael	Document testing plan for fixed assets.	\$175.00	0.6	\$105.00
Petrovski, Biljana	Determine rollforward testing approach for documenting controls.	\$265.00	1.3	\$344.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
12/11/2012				
Petrovski, Biljana	Meet with O. Psakhis, N. Lang, C. Schafka, and J. Antwan to update the status for general information technology controls testing.	\$265.00	2.1	\$556.50
Petrovski, Biljana	Determine approach for testing change management.	\$265.00	0.9	\$238.50
Pisani, Jeff	Review status of internal control testing procedures.	\$215.00	4.0	\$860.00
Pisani, Jeff	Perform control and substantive journal entry testing for ResCap.	\$215.00	1.3	\$279.50
Reade, Dave	Draft memo regarding marketplace information available for mortgage servicing rights.	\$290.00	1.2	\$348.00
Reade, Dave	Draft operations held-for-sale memo audit procedures memo.	\$290.00	1.4	\$406.00
Reade, Dave	Respond to J. Farley (ResCap) on questions regarding discontinued operations guidance.	\$290.00	0.4	\$116.00
Schafka, Christine	Prepare rollforward requests for Recap Domain Controllers controls.	\$215.00	1.1	\$236.50
Schafka, Christine	Meet with B. Naumovska, O. Psakhis, N. Lang, and J. Antwan to update the status for general information technology controls testing.	\$215.00	2.1	\$451.50
Schafka, Christine	Prepare rollforward requests for Recap Windows controls.	\$215.00	1.4	\$301.00
Scudder, Jon	Prepare documentation related to income taxes.	\$215.00	1.1	\$236.50
Scudder, Jon	Prepare documentation for representation and warranties.	\$215.00	1.3	\$279.50
Trosper, Dustin	Perform testing of other assets.	\$175.00	1.3	\$227.50
Zayas, Marilitza	Review ResCap leadsheets.	\$215.00	1.2	\$258.00
12/12/2012				
Antwan, Juliette	Obtain change management testing results from Open Pages.	\$175.00	0.8	\$140.00
Antwan, Juliette	Review change management requirements for applications testing.	\$175.00	0.7	\$122.50
Antwan, Juliette	Perform data warehouse application testing.	\$175.00	2.3	\$402.50
Antwan, Juliette	Perform change management application testing.	\$175.00	2.2	\$385.00
Baker, Todd	Review income tax audit workpapers.	\$365.00	0.4	\$146.00
Berdichevsky, Ellina	Attend meeting with T. Robinson and M. Zayas to discuss the status of Regulation AB testing.	\$175.00	0.5	\$87.50
Berdichevsky, Ellina	Attend meeting with M. Aguanno, J. Feeney, J. Robinson, D. Horn, F. Madden, and M. Zayas to discuss the status of Regulation AB testing.	\$175.00	0.5	\$87.50
Bunn, Greg	Meet with L. Donatelli to discuss mortgage securitizations control testing status.	\$215.00	1.1	\$236.50
Bunn, Greg	Meet with L. Donatelli plan securitization footnote procedures.	\$215.00	0.9	\$193.50
Donatelli, Lauren	Meet with G. Bunn to discuss testing of securitizations footnote.	\$175.00	0.9	\$157.50
Donatelli, Lauren	Meet with G. Bunn to discuss mortgage securitizations control testing.	\$175.00	1.1	\$192.50
Florence, LaKeisha	Review specialists audit planning memo.	\$290.00	1.7	\$493.00

~~Residential Capital LLC~~**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

12/12/2012

Florence, LaKeisha	Review mortgage securitization control testing.	\$290.00	2.9	\$841.00
Gaglio, Joe	Review WALT application controls testing.	\$290.00	1.0	\$290.00
Gaglio, Joe	Review Eclipse application controls testing.	\$290.00	0.8	\$232.00
Gaglio, Joe	Review ResCap infrastructure databases.	\$290.00	0.8	\$232.00
Gaglio, Joe	Review UNIX control testing.	\$290.00	0.4	\$116.00
Gaglio, Joe	Research technical matters pertaining to certain ResCap control deficiencies.	\$290.00	1.2	\$348.00
Gaglio, Joe	Document ResCap control deficiencies.	\$290.00	0.8	\$232.00
Han, Jiefu	Run SAS stratification programs for operating expense testing	\$175.00	1.1	\$192.50
Han, Jiefu	Update operating expense related workpapers.	\$175.00	1.5	\$262.50
Lang, Nick	Document DDS application control testing results.	\$215.00	2.2	\$473.00
Lang, Nick	Review ResCap data warehouse data requests.	\$215.00	1.0	\$215.00
Lang, Nick	Document ResCap job scheduling control testing results.	\$215.00	2.9	\$623.50
Lynch, Bryan	Perform electronic unsecured debt reconciliation tie out.	\$175.00	1.3	\$227.50
Mallak, Ashley	Document audit procedures related to testing deferred income taxes at ResCap.	\$215.00	4.2	\$903.00
Medway, David	Perform testing of MSR internal controls.	\$215.00	1.2	\$258.00
Medway, David	Test ResCap MSR balances.	\$215.00	4.4	\$946.00
Nealon, Matt	Perform testing of controls for mortgage lending.	\$175.00	4.7	\$822.50
Petrovski, Biljana	Determine approach for compliance scanning testing.	\$265.00	1.1	\$291.50
Petrovski, Biljana	Review status of SSAE16 reports testing.	\$265.00	0.4	\$106.00
Petrovski, Biljana	Review controls testing for LDR application.	\$265.00	0.9	\$238.50
Petrovski, Biljana	Review status of information technology testing work.	\$265.00	1.2	\$318.00
Poisson, David	Document design and implementation and operating effectiveness results for financial closing and reporting.	\$175.00	1.3	\$227.50
Reade, Dave	Review status of substantive audit procedures.	\$290.00	0.3	\$87.00
Reade, Dave	Test litigation internal controls.	\$290.00	0.4	\$116.00
Reade, Dave	Reconcile loans held for sale accounts tested.	\$290.00	1.4	\$406.00
Robinson, Thomas	Review status of ResCap substantive audit procedures.	\$365.00	2.0	\$730.00
Schafka, Christine	Test Eclipse application controls.	\$215.00	1.3	\$279.50
Schafka, Christine	Test Recap Windows controls.	\$215.00	2.2	\$473.00
Scudder, Jon	Prepare audit documentation relating to loans held for sale.	\$215.00	1.8	\$387.00
Scudder, Jon	Prepare audit documentation for representation and warranties.	\$215.00	2.1	\$451.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

12/12/2012

Stevenson, Brad	Review workpapers for mortgage lending receivables.	\$365.00	3.7	\$1,350.50
Trosper, Dustin	Document substantive testing related to government loan insurance receivable balance.	\$175.00	3.2	\$560.00
Zayas, Marilitza	Update confirmation control logs.	\$215.00	1.3	\$279.50
Zayas, Marilitza	Review control testing performed by M. Nealon.	\$215.00	0.7	\$150.50

12/13/2012

Antwan, Juliette	Discuss Citrix web risks with B. Petrovski.	\$175.00	1.1	\$192.50
Antwan, Juliette	Perform DDS application control testing.	\$175.00	0.5	\$87.50
Antwan, Juliette	Review client data for data warehouse testing.	\$175.00	1.4	\$245.00
Beaver, Andrew	Complete internal control testing documentation.	\$175.00	0.4	\$70.00
Donatelli, Lauren	Complete securitizations control testing.	\$175.00	3.7	\$647.50
Donatelli, Lauren	Complete testing of MSR internal controls.	\$175.00	4.6	\$805.00
Donatelli, Lauren	Meet with B. Stevenson, D. Reade, and D. Medway to discuss mortgage servicing rights audit procedures and results.	\$175.00	1.1	\$192.50
Florence, LaKeisha	Clear review notes on component materiality memo.	\$290.00	4.8	\$1,392.00
Florence, LaKeisha	Clear review notes on ResCap materiality memo.	\$290.00	3.7	\$1,073.00
Florence, LaKeisha	Review mortgage securitization control testing.	\$290.00	0.5	\$145.00
Gaglio, Joe	Review WALT application controls testing.	\$290.00	0.5	\$145.00
Gaglio, Joe	Review Eclipse application controls testing.	\$290.00	1.2	\$348.00
Gaglio, Joe	Review ResCap infrastructure.	\$290.00	1.1	\$319.00
Gaglio, Joe	Review ResCap various databases for infrastructure.	\$290.00	0.9	\$261.00
Gaglio, Joe	Research technical matters pertaining to certain ResCap control deficiencies.	\$290.00	0.5	\$145.00
Gaglio, Joe	Document ResCap control deficiencies.	\$290.00	0.4	\$116.00
Han, Jiefu	Perform data testing for ResCap financial statement audit.	\$175.00	0.9	\$157.50
Han, Jiefu	Perform data testing for ResCap financial statement audit for MSRs.	\$175.00	0.8	\$140.00
Kozlowski, Terri	Review status of ResCap substantive audit testing.	\$290.00	0.5	\$145.00
Lang, Nick	Communicate follow-up requests for ResCap job scheduling control testing.	\$215.00	1.7	\$365.50
Lang, Nick	Review LDR application control deficiencies.	\$215.00	0.6	\$129.00
Lang, Nick	Review DDS application control testing data.	\$215.00	1.6	\$344.00
Lang, Nick	Document DDS application control testing workpapers.	\$215.00	0.9	\$193.50
Lang, Nick	Review ResCap rollforward data requests.	\$215.00	1.4	\$301.00
Lang, Nick	Prepare follow-up requests for ResCap infrastructure rollforward data.	\$215.00	0.2	\$43.00
Lynch, Bryan	Prepare second requests for confirmations.	\$175.00	1.4	\$245.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
12/13/2012				
Lynch, Bryan	Perform the electronic unsecured debt reconciliation tie out.	\$175.00	3.3	\$577.50
Mallak, Ashley	Perform audit procedures related to testing deferred income taxes at ResCap.	\$215.00	4.4	\$946.00
Medway, David	Test ResCap MSR balances.	\$215.00	4.1	\$881.50
Medway, David	Meet with B. Stevenson, D. Reade, and L. Donatelli to discuss mortgage servicing rights audit procedures and results.	\$215.00	1.1	\$236.50
Nealon, Matt	Perform testing of controls.	\$175.00	3.2	\$560.00
Petrovski, Biljana	Discuss Citrix web risks with J. Antwan.	\$265.00	1.1	\$291.50
Petrovski, Biljana	Review rollforward testing plan.	\$265.00	0.3	\$79.50
Petrovski, Biljana	Review status of internal control testing.	\$265.00	0.4	\$106.00
Petrovski, Biljana	Review Eclipse application testing.	\$265.00	0.3	\$79.50
Petrovski, Biljana	Review technology infrastructure testing.	\$265.00	0.9	\$238.50
Pisani, Jeff	Create journal entry testing memo for ResCap.	\$215.00	3.2	\$688.00
Psakhis, Olga	Meet with E. LaVasseur to discuss web application scanning results related to general information technology controls for ResCap applications.	\$265.00	0.6	\$159.00
Reade, Dave	Draft litigation planning documentation.	\$290.00	1.4	\$406.00
Reade, Dave	Meet with B. Stevenson and D. Medway to discuss mortgage servicing rights audit procedures and results.	\$290.00	0.5	\$145.00
Reade, Dave	Meet with B. Stevenson, D. Medway, and L. Donatelli to discuss mortgage servicing rights audit procedures and results.	\$290.00	1.1	\$319.00
Robinson, Thomas	Review ResCap 2012 audit workpapers.	\$365.00	2.1	\$766.50
Robinson, Thomas	Conference call with C. Dondzila, S. Griffith, B. Stevenson, and D. Reade to determine the ResCap 2012 financial reporting requirements.	\$365.00	0.8	\$292.00
Schafka, Christine	Test Webseries application controls.	\$215.00	1.4	\$301.00
Schafka, Christine	Test PeopleSoft application controls.	\$215.00	1.3	\$279.50
Schafka, Christine	Test ResCap Windows controls.	\$215.00	2.9	\$623.50
Scudder, Jon	Review client information regarding representation and warranties.	\$215.00	3.7	\$795.50
Scudder, Jon	Perform audit procedures for representation and warranties.	\$215.00	2.9	\$623.50
Scudder, Jon	Prepare audit documentation for representation and warranties.	\$215.00	3.6	\$774.00
Stevenson, Brad	Research financial statement disclosure requirements for ResCap.	\$365.00	2.4	\$876.00
Stevenson, Brad	Meet with D. Reade and D. Medway to discuss mortgage servicing rights audit procedures and results.	\$365.00	0.5	\$182.50
Sunderland, Daniel	Perform review of ResCap substantive audit results.	\$365.00	2.0	\$730.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

12/13/2012

Trosper, Dustin	Document substantive testing related to government loan insurance receivable balance.	\$175.00	3.6	\$630.00
Wang, Lulu	Perform testing of other liabilities.	\$175.00	1.0	\$175.00
Zayas, Marilitza	Review reconciliation between CFDR and general ledger performed by M. Nealon.	\$215.00	1.6	\$344.00

12/14/2012

Antwan, Juliette	Perform data warehouse application testing.	\$175.00	1.7	\$297.50
Antwan, Juliette	Perform DDS application audit testing.	\$175.00	0.9	\$157.50
Antwan, Juliette	Review DDS application data received from client.	\$175.00	1.9	\$332.50
Bayer, Ryan	Review ResCap deferred tax audit testing at 9/30/12.	\$290.00	1.2	\$348.00
Beaver, Andrew	Complete internal control testing documentation.	\$175.00	1.0	\$175.00
Bunn, Greg	Meet with L. Donatelli to discuss mortgage securitizations internal control testing.	\$215.00	0.3	\$64.50
Donatelli, Lauren	Prepare planning documentation for testing mortgage loan sales.	\$175.00	3.0	\$525.00
Donatelli, Lauren	Complete securitizations control testing.	\$175.00	3.5	\$612.50
Donatelli, Lauren	Meet with G. Bunn to discuss status of mortgage securitizations control testing.	\$175.00	0.3	\$52.50
Florence, LaKeisha	Review securitization related deferred tax asset testing.	\$290.00	1.1	\$319.00
Gaglio, Joe	Review ResCap infrastructure.	\$290.00	0.2	\$58.00
Goff, Rick	Prepare ResCap trial balance for audit testing.	\$175.00	0.5	\$87.50
Janowski, Wally	Update workpapers for SQL data backup.	\$175.00	1.4	\$245.00
Janowski, Wally	Perform audit procedures for Oracle data backup.	\$175.00	0.9	\$157.50
Janowski, Wally	Perform audit procedures for SQL data backup.	\$175.00	0.8	\$140.00
Janowski, Wally	Update workpapers for Oracle data backup.	\$175.00	1.2	\$210.00
Lang, Nick	Follow-up communication with T. Leber regarding ResCap Unix control testing.	\$215.00	0.8	\$172.00
Lang, Nick	Document ResCap database control testing results.	\$215.00	2.3	\$494.50
Lang, Nick	Meet with B. Maiers, S. Duck, E. LaVasseur, and M. Podzorov to discuss LDR application control deficiency.	\$215.00	0.8	\$172.00
Lang, Nick	Prepare for LDR deficiency discussion.	\$215.00	0.7	\$150.50
Lang, Nick	Review ResCap infrastructure rollforward testing plan and data requests.	\$215.00	1.3	\$279.50
Lang, Nick	Review ResCap rollforward data request.	\$215.00	0.4	\$86.00
Lynch, Bryan	Perform the electronic unsecured debt reconciliation tie out.	\$175.00	2.1	\$367.50
Mallak, Ashley	Perform audit procedures related to testing deferred income taxes at ResCap.	\$215.00	1.4	\$301.00
Mallak, Ashley	Meet with R. Bayer to discuss questions on deferred tax selections for 9/30/12 audit testing.	\$215.00	1.2	\$258.00
Medway, David	Test ResCap servicing revenues and expenses.	\$215.00	0.8	\$172.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
12/14/2012				
Nealon, Matt	Perform testing of controls.	\$175.00	2.9	\$507.50
Pangrazzi, Michael	Review financial controls over reporting documentation.	\$175.00	1.3	\$227.50
Petrovski, Biljana	Review Windows testing documentation.	\$265.00	0.7	\$185.50
Petrovski, Biljana	Review status of internal control documentation.	\$265.00	1.1	\$291.50
Pisani, Jeff	Review status of internal control testing procedures.	\$215.00	2.0	\$430.00
Reade, Dave	Plan 2012 required substantive audit procedures.	\$290.00	0.8	\$232.00
Reade, Dave	Review mortgage servicing rights substantive workpapers.	\$290.00	1.8	\$522.00
Reade, Dave	Conference call with T. Robinson and B. Thompson to discuss ResCap litigation and contingencies audit procedures.	\$290.00	0.8	\$232.00
Reade, Dave	Prepare agenda for meeting with concurring review partner.	\$290.00	1.3	\$377.00
Reade, Dave	Conference call with C. Dondzila, J. Whitlinger, and T. Robinson to conduct required inquiries or management.	\$290.00	0.6	\$174.00
Robinson, Thomas	Conference call with C. Dondzila, J. Whitlinger, and D. Reade to conduct required inquiries or management.	\$365.00	0.6	\$219.00
Robinson, Thomas	Meet with D. Medway, B. Stevenson, D. Reade, L. Florence, M. Nealon, M. Zayas, L. Donatelli, and J. Scudder to discuss the status of the ResCap 2012 financial statement audit.	\$365.00	0.9	\$328.50
Robinson, Thomas	Conference call with D. Reade and B. Thompson to discuss ResCap litigation and contingencies audit procedures.	\$365.00	0.8	\$292.00
Schafka, Christine	Test ResCap Windows controls.	\$215.00	2.6	\$559.00
Stevenson, Brad	Meet with D. Medway, T. Robinson, D. Reade, L. Florence, M. Nealon, M. Zayas, L. Donatelli, and J. Scudder to discuss the status of the ResCap 2012 financial statement audit.	\$365.00	0.9	\$328.50
Stevenson, Brad	Review mortgage receivables audit workpapers.	\$365.00	2.1	\$766.50
Sunderland, Daniel	Perform review of ResCap substantive audit results.	\$365.00	3.0	\$1,095.00
Trosper, Dustin	Perform testing of other assets.	\$175.00	3.4	\$595.00
12/15/2012				
Gaglio, Joe	Review various operating systems and databases.	\$290.00	1.2	\$348.00
12/16/2012				
Medway, David	Perform interim servicing revenue testing.	\$215.00	2.1	\$451.50
12/17/2012				
Antwan, Juliette	Review client data for data warehouse testing.	\$175.00	0.8	\$140.00
Antwan, Juliette	Review client data for DDS testing.	\$175.00	1.3	\$227.50
Antwan, Juliette	Perform DDS application control testing.	\$175.00	1.6	\$280.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
12/17/2012				
Antwan, Juliette	Review change management testing results from Open Pages.	\$175.00	2.3	\$402.50
Bayer, Ryan	Review ResCap deferred tax audit testing at 9/30/12.	\$290.00	2.8	\$812.00
Beaver, Andrew	Complete internal control testing documentation.	\$175.00	2.0	\$350.00
Bunn, Greg	Prepare ResCap income tax planning documentation.	\$215.00	3.7	\$795.50
Donatelli, Lauren	Complete ResCap controls operating effectiveness testing.	\$175.00	3.6	\$630.00
Donatelli, Lauren	Complete MSR control testing.	\$175.00	3.7	\$647.50
Donatelli, Lauren	Document MSR control testing.	\$175.00	3.1	\$542.50
Florence, LaKeisha	Review ResCap mortgage securitization internal control testing.	\$290.00	4.7	\$1,363.00
Florence, LaKeisha	Review deferred tax items related to mortgage securitizations.	\$290.00	1.8	\$522.00
Florence, LaKeisha	Meet with T. Robinson, B. Stevenson, D. Reade, and D. Sunderland to review accounting and reporting considerations related to the 2012 ResCap audit.	\$290.00	1.4	\$406.00
Florence, LaKeisha	Prepare meeting materials for meeting with D. Sunderland.	\$290.00	0.8	\$232.00
Gaglio, Joe	Update ResCap reporting documents.	\$290.00	0.8	\$232.00
Gaglio, Joe	Review various infrastructure control technologies.	\$290.00	0.8	\$232.00
Gaglio, Joe	Communicate infrastructure control matters to Debtors' management.	\$290.00	1.2	\$348.00
Green, Erin	Review internal controls testing of secured debt.	\$290.00	1.7	\$493.00
Green, Erin	Review internal control and substantive testing plan for secured debt.	\$290.00	2.1	\$609.00
Green, Erin	Review internal control and substantive testing plan for unsecured debt.	\$290.00	3.2	\$928.00
Green, Erin	Review internal control testing for unsecured debt.	\$290.00	3.4	\$986.00
Han, Jiefu	Perform data testing for ResCap financial statement audit for MSRs.	\$175.00	1.1	\$192.50
Lang, Nick	Review ResCap rollforward data requests.	\$215.00	1.2	\$258.00
Lang, Nick	Update Sarbanes-Oxley control status tracker.	\$215.00	0.7	\$150.50
Lang, Nick	Review DDS application control data requests.	\$215.00	0.9	\$193.50
Lang, Nick	Review ResCap application job scheduling follow-up requests.	\$215.00	1.4	\$301.00
Lang, Nick	Test DDS application control workpapers.	\$215.00	2.1	\$451.50
Lang, Nick	Prepare for ResCap data center walkthrough meeting.	\$215.00	0.3	\$64.50
Lang, Nick	Meet with M. Podzorov and J. Hartwell to discuss ResCap data center walkthrough.	\$215.00	0.3	\$64.50
Lynch, Bryan	Perform unsecured debt audit procedures.	\$175.00	3.4	\$595.00
Lynch, Bryan	Perform secured debt audit procedures.	\$175.00	1.2	\$210.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

12/17/2012

Mallak, Ashley	Perform audit procedures related to testing deferred income taxes at ResCap.	\$215.00	3.9	\$838.50
Medway, David	Test operating effectiveness of MSR controls.	\$215.00	3.1	\$666.50
Medway, David	Perform interim servicing revenue testing.	\$215.00	2.3	\$494.50
Nealon, Matt	Perform control testing for mortgage lending.	\$175.00	3.3	\$577.50
Pangrazzi, Michael	Prepare request to client for support documentation for interim testing of other assets balances.	\$175.00	0.4	\$70.00
Pisani, Jeff	Create memo for ResCap journal entry controls.	\$215.00	0.4	\$86.00
Reade, Dave	Document required fraud inquiries of management.	\$290.00	1.1	\$319.00
Reade, Dave	Meet with T. Robinson, B. Stevenson, L. Florence, and D. Sunderland to review accounting and reporting considerations related to the 2012 ResCap audit.	\$290.00	1.4	\$406.00
Reade, Dave	Review representation and warranty substantive workpapers.	\$290.00	2.1	\$609.00
Robinson, Thomas	Meet with B. Stevenson, L. Florence, D. Reade, and D. Sunderland to review accounting and reporting considerations related to the 2012 ResCap audit.	\$365.00	1.4	\$511.00
Robinson, Thomas	Review audit planning documentation for the 2012 audit of ResCap's financial statements.	\$365.00	1.2	\$438.00
Scudder, Jon	Prepare audit documentation for representation and warranties.	\$215.00	2.9	\$623.50
Scudder, Jon	Review client information regarding representation and warranties.	\$215.00	3.2	\$688.00
Stevenson, Brad	Meet with T. Robinson, L. Florence, D. Reade, and D. Sunderland to review accounting and reporting considerations related to the 2012 ResCap audit.	\$365.00	1.4	\$511.00
Stevenson, Brad	Conference call with T. Robinson, C. Bihm, R. Young, J. Treiber, and D. Sorgen regarding the ResCap bankruptcy.	\$365.00	0.5	\$182.50
Sunderland, Daniel	Meet with T. Robinson, B. Stevenson, L. Florence, and D. Reade to review accounting and reporting considerations related to the 2012 ResCap audit.	\$365.00	1.4	\$511.00
Sunderland, Daniel	Review ResCap audit planning documentation.	\$365.00	4.1	\$1,496.50
Sunderland, Daniel	Review ResCap internal control design and implementation testing documentation.	\$365.00	3.5	\$1,277.50
Zayas, Marilitza	Review ResCap interest income testing.	\$215.00	3.1	\$666.50

12/18/2012

Antwan, Juliette	Perform testing of DDS application.	\$175.00	2.6	\$455.00
Antwan, Juliette	Perform DDS application control testing.	\$175.00	1.3	\$227.50
Antwan, Juliette	Prepare data request for DDS application.	\$175.00	1.7	\$297.50
Antwan, Juliette	Prepare data request for EDR/EDW application.	\$175.00	0.9	\$157.50
Antwan, Juliette	Follow-up with EDR/EDW client regarding data requests.	\$175.00	0.8	\$140.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

12/18/2012

Antwan, Juliette	Perform EDR/EDW control testing.	\$175.00	0.7	\$122.50
Bayer, Ryan	Review ResCap deferred tax audit testing at 9/30/12.	\$290.00	1.3	\$377.00
Bunn, Greg	Prepare ResCap income tax planning documentation.	\$215.00	4.3	\$924.50
Chaushev, Ayhan	Review testing of operating effectiveness of controls around journal entries.	\$265.00	1.9	\$503.50
Donatelli, Lauren	Meet with G. Bunn to discuss RFC deferred tax testing.	\$175.00	0.5	\$87.50
Donatelli, Lauren	Perform MSR control testing.	\$175.00	3.1	\$542.50
Donatelli, Lauren	Document MSR control testing.	\$175.00	4.2	\$735.00
Donatelli, Lauren	Review client prepared MSR control documentation.	\$175.00	3.2	\$560.00
Gaglio, Joe	Review infrastructure controls.	\$290.00	0.6	\$174.00
Gaglio, Joe	Update ResCap reporting documents.	\$290.00	0.6	\$174.00
Lang, Nick	Follow-up of ResCap UNIX open controls.	\$215.00	1.2	\$258.00
Lang, Nick	Test DDS application controls.	\$215.00	1.1	\$236.50
Lang, Nick	Discuss open rollforward requests with M. Podzorov.	\$215.00	0.6	\$129.00
Lang, Nick	Review GATE application control testing workpapers.	\$215.00	1.3	\$279.50
Lang, Nick	Review ResCap Unix control testing workpapers.	\$215.00	2.8	\$602.00
Lynch, Bryan	Update audit documentation related to secured debt.	\$175.00	0.4	\$70.00
Lynch, Bryan	Perform unsecured debt audit procedures.	\$175.00	2.1	\$367.50
Mallak, Ashley	Document audit procedures related to testing deferred income taxes at ResCap.	\$215.00	1.6	\$344.00
Medway, David	Perform interim testing of ResCap MSR asset.	\$215.00	2.7	\$580.50
Nealon, Matt	Perform control testing for mortgage lending.	\$175.00	2.6	\$455.00
Pangrazzi, Michael	Document procedures to address other assets & other income related risks of material misstatement.	\$175.00	1.4	\$245.00
Pangrazzi, Michael	Update test procedures for fixed assets testing.	\$175.00	0.7	\$122.50
Pisani, Jeff	Review status of internal control testing procedures.	\$215.00	2.0	\$430.00
Pisani, Jeff	Perform controls and fraud testing for ResCap journal entries.	\$215.00	1.3	\$279.50
Poisson, David	Communicate with Sarbanes-Oxley team regarding testing status of process controls.	\$175.00	0.2	\$35.00
Poisson, David	Document Sarbanes-Oxley testing results for operating effectiveness of process controls.	\$175.00	1.2	\$210.00
Reade, Dave	Coordinate mortgage servicing rights questions between firm valuation specialists and ResCap personnel.	\$290.00	1.1	\$319.00
Reade, Dave	Review status of substantive audit procedures.	\$290.00	0.6	\$174.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

12/18/2012

Robinson, Thomas	Review income tax auditing related to mortgage settlement.	\$365.00	1.1	\$401.50
Treiber, John	Perform research regarding ResCap valuation considerations.	\$365.00	1.0	\$365.00
York, LaRon	Create workpaper and make selections for testing pertaining to gain/loss on sale of loans.	\$175.00	1.5	\$262.50
York, LaRon	Perform testing of loan sales.	\$175.00	0.7	\$122.50
York, LaRon	Review selections to format workpaper for gain/loss on agency loan sale.	\$175.00	1.1	\$192.50
Zayas, Marilitza	Test the book basis for ResCap MTM consumer loans.	\$215.00	1.2	\$258.00
Zayas, Marilitza	Test the book balance for ResCap PLL loss reserves.	\$215.00	1.6	\$344.00

12/19/2012

Antwan, Juliette	Follow-up communication with DDS client.	\$175.00	1.3	\$227.50
Antwan, Juliette	Perform EDR/EDW control testing.	\$175.00	1.9	\$332.50
Antwan, Juliette	Follow-up communications with client regarding EDR/EDW application.	\$175.00	2.1	\$367.50
Antwan, Juliette	Review data received for EDR/EDW.	\$175.00	0.7	\$122.50
Beaver, Andrew	Complete internal control testing documentation.	\$175.00	0.3	\$52.50
Bunn, Greg	Attend pipeline control walkthrough call with L. Fischer, L. York, D. Brown, R. Soehnael, N. Conwell, J. Tech, and S. Halasa.	\$215.00	1.5	\$322.50
Donatelli, Lauren	Complete MSR control testing.	\$175.00	3.7	\$647.50
Donatelli, Lauren	Document MSR control testing.	\$175.00	2.3	\$402.50
Donatelli, Lauren	Document securitizations controls testing.	\$175.00	0.7	\$122.50
Donatelli, Lauren	Document RFC deferred tax testing.	\$175.00	2.8	\$490.00
Florence, LaKeisha	Review ResCap mortgage securitization internal control testing.	\$290.00	2.0	\$580.00
Florence, LaKeisha	Review other assets substantive testing.	\$290.00	1.0	\$290.00
Gaglio, Joe	Review various technologies for infrastructure controls.	\$290.00	0.9	\$261.00
Gaglio, Joe	Review infrastructure status.	\$290.00	1.4	\$406.00
Gaglio, Joe	Update ResCap reporting documents.	\$290.00	0.9	\$261.00
Lang, Nick	Review ResCap infrastructure rollforward data requests.	\$215.00	2.4	\$516.00
Lang, Nick	Review ResCap application rollforward control testing data requests.	\$215.00	3.6	\$774.00
Lynch, Bryan	Perform audit procedures relating to secured debt.	\$175.00	1.8	\$315.00
Ma, Helene	Perform ResCap income tax testing.	\$215.00	0.3	\$64.50
Mallak, Ashley	Perform audit procedures related to testing deferred income taxes at ResCap.	\$215.00	0.5	\$107.50
Mallak, Ashley	Update status tracker for deferred income tax testing.	\$215.00	0.6	\$129.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
12/19/2012				
Mallak, Ashley	Perform audit procedures related to testing deferred income taxes at ResCap.	\$215.00	2.6	\$559.00
Nealon, Matt	Perform control testing of mortgage lending.	\$175.00	3.2	\$560.00
Pangrazzi, Michael	Review interim testing of financial controls over reporting.	\$175.00	2.4	\$420.00
Pangrazzi, Michael	Prepare request for client support for interim testing of other assets balances.	\$175.00	0.4	\$70.00
Pisani, Jeff	Review status of audit testing procedures for ResCap.	\$215.00	1.0	\$215.00
Reade, Dave	Participate in ResCap audit committee call with T. Robinson, B. Stevenson, and members of the ResCap audit committee and management.	\$290.00	2.0	\$580.00
Reade, Dave	Review substantive mortgage servicing rights workpapers.	\$290.00	1.3	\$377.00
Robinson, Thomas	Review ResCap December 19, 2012 audit committee meeting materials.	\$365.00	0.9	\$328.50
Robinson, Thomas	Attend ResCap December 19, 2012 audit committee meeting.	\$365.00	2.0	\$730.00
Scudder, Jon	Prepare audit documentation for loans held for sale.	\$215.00	1.1	\$236.50
Stevenson, Brad	Participate in ResCap audit committee call with T. Robinson, D. Reade, and members of the ResCap audit committee and management.	\$365.00	2.2	\$803.00
York, LaRon	E-mail A. Conwell and E. Johnson requesting information pertaining to gain/loss on sale for agency loan testing.	\$175.00	0.8	\$140.00
York, LaRon	Review substantive procedures and workpaper for gain/loss on agency loan sale.	\$175.00	1.5	\$262.50
12/20/2012				
Baker, Todd	Review income tax audit workpapers.	\$365.00	1.3	\$474.50
Bunn, Greg	Participate in servicer advance reserve conference call with J. Destasio, J. Bolkien, L. York, and D. Meyer.	\$215.00	0.9	\$193.50
Bunn, Greg	Prepare ResCap income tax planning documentation.	\$215.00	1.9	\$408.50
Donatelli, Lauren	Complete MSR valuation control testing.	\$175.00	4.6	\$805.00
Donatelli, Lauren	Document MSR valuation control testing.	\$175.00	3.4	\$595.00
Florence, LaKeisha	Review ResCap mortgage securitization internal control testing.	\$290.00	2.3	\$667.00
Florence, LaKeisha	Review deferred tax workpapers.	\$290.00	2.4	\$696.00
Gaglio, Joe	Review status of control testing.	\$290.00	0.7	\$203.00
Gaglio, Joe	Update infrastructure status document.	\$290.00	0.8	\$232.00
Gaglio, Joe	Update ResCap reporting documents.	\$290.00	0.8	\$232.00
Lynch, Bryan	Perform audit procedures related to unsecured debt.	\$175.00	1.3	\$227.50
Mallak, Ashley	Review deferred income tax testing.	\$215.00	1.1	\$236.50
Mallak, Ashley	Review outstanding deferred income tax selections.	\$215.00	1.0	\$215.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
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2012 Financial Statement Audit

12/20/2012

Mallak, Ashley	Document audit procedures related to testing deferred income taxes at ResCap.	\$215.00	4.1	\$881.50
Nealon, Matt	Test ResCap deferred tax amounts.	\$175.00	0.4	\$70.00
Nealon, Matt	Perform control testing for mortgage lending.	\$175.00	1.0	\$175.00
Pangrazzi, Michael	Update testing plan for fixed assets analytic procedures.	\$175.00	1.6	\$280.00
Pangrazzi, Michael	Review interim testing of financial controls over reporting.	\$175.00	3.6	\$630.00
Pangrazzi, Michael	Update risk of material misstatements based on interim testing balances.	\$175.00	0.9	\$157.50
Pisani, Jeff	Meet with J. Fioritto to review control testing for ResCap.	\$215.00	0.8	\$172.00
Poisson, David	Obtain and validate Sarbanes-Oxley control testing results.	\$175.00	1.6	\$280.00
Poisson, David	Document operating effectiveness of internal controls tested by management.	\$175.00	0.8	\$140.00
Reade, Dave	Coordinate meetings with C. Dondzila regarding audit status.	\$290.00	0.4	\$116.00
Wang, Lulu	Perform testing of other liabilities.	\$175.00	1.5	\$262.50
York, LaRon	Participate in servicer advance reserve conference call with J. Destasio, J. Bolkien, G. Bunn, and D. Meyer.	\$175.00	0.8	\$140.00

12/21/2012

Antwan, Juliette	Perform testing of DDS application.	\$175.00	0.6	\$105.00
Antwan, Juliette	Perform DDS Application control testing	\$175.00	0.4	\$70.00
Bayer, Ryan	Review ResCap deferred tax audit testing at 9/30/12.	\$290.00	3.1	\$899.00
Bayer, Ryan	Review ResCap tax provision audit testing at 9/30/12.	\$290.00	3.7	\$1,073.00
Bunn, Greg	Perform testing related to ResCap securitizations controls.	\$215.00	3.7	\$795.50
Donatelli, Lauren	Complete MSR governance control testing.	\$175.00	3.7	\$647.50
Donatelli, Lauren	Document MSR governance control testing.	\$175.00	3.3	\$577.50
Florence, LaKeisha	Review deferred tax items related to mortgage securitizations.	\$290.00	2.3	\$667.00
Lang, Nick	Participate in WebEx meeting to observe ResCap Windows rollforward data requests with C. Judge, L. Watts, and S. Krumme.	\$215.00	1.4	\$301.00
Lang, Nick	Participate in WebEx meeting with M. Kivley, C. Judge, G. Est, B. Morton and R. Bajwa to observe ResCap job scheduling user access.	\$215.00	0.8	\$172.00
Lang, Nick	Prepare for ResCap job scheduling WebEx meeting.	\$215.00	0.2	\$43.00
Lang, Nick	Prepare for ResCap Windows OS WebEx meeting.	\$215.00	0.2	\$43.00
Mallak, Ashley	Perform audit procedures related to testing deferred income taxes at ResCap.	\$215.00	2.9	\$623.50
Mallak, Ashley	Research reconciliation issues related to net operating loss deferred.	\$215.00	0.5	\$107.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
<i>2012 Financial Statement Audit</i>				
12/21/2012				
Medway, David	Prepare MSR tracking document.	\$215.00	1.1	\$236.50
Pangrazzi, Michael	Review interim testing of financial controls over reporting.	\$175.00	1.7	\$297.50
Petrovski, Biljana	Review Powerseller application controls testing.	\$265.00	2.2	\$583.00
Petrovski, Biljana	Review GLS application testing.	\$265.00	1.2	\$318.00
Poisson, David	Document operating effectiveness of internal controls tested by management.	\$175.00	0.7	\$122.50
Robinson, Thomas	Review ResCap bankruptcy filings.	\$365.00	1.1	\$401.50
Scudder, Jon	Prepare audit documentation for representation and warranties.	\$215.00	2.1	\$451.50
York, LaRon	Perform testing of loan sales.	\$175.00	1.3	\$227.50
Zayas, Marilitza	Review RFC confirmations for mortgage lending testing.	\$215.00	0.7	\$150.50
12/23/2012				
Sunderland, Daniel	Review ResCap audit planning documentation.	\$365.00	2.0	\$730.00
12/24/2012				
Reade, Dave	Document audit committee fraud meetings.	\$290.00	1.1	\$319.00
12/26/2012				
Donatelli, Lauren	Complete MSR additions control testing.	\$175.00	4.5	\$787.50
Donatelli, Lauren	Document MSR additions control testing.	\$175.00	2.9	\$507.50
Medway, David	Perform MSR assumptions testing.	\$215.00	0.6	\$129.00
12/27/2012				
Bunn, Greg	Perform testing of ResCap securitization controls.	\$215.00	3.4	\$731.00
Bunn, Greg	Prepare income tax testing documentation.	\$215.00	0.8	\$172.00
Donatelli, Lauren	Complete MSR evaluation control testing.	\$175.00	2.5	\$437.50
Donatelli, Lauren	Document MSR evaluation control testing.	\$175.00	3.1	\$542.50
Green, Erin	Review internal control testing for unsecured debt.	\$290.00	2.7	\$783.00
Green, Erin	Review internal control testing for secured debt.	\$290.00	2.3	\$667.00
Lynch, Bryan	Perform secured debt audit procedures.	\$175.00	1.3	\$227.50
Nealon, Matt	Perform testing of controls for ResCap loans held for sale.	\$175.00	1.0	\$175.00
Scudder, Jon	Prepare audit documentation for loans held for sale.	\$215.00	0.7	\$150.50
Sunderland, Daniel	Review ResCap audit planning documentation.	\$365.00	2.0	\$730.00
12/28/2012				
Bayer, Ryan	Review ResCap deferred tax audit testing at 9/30/12.	\$290.00	3.7	\$1,073.00
Donatelli, Lauren	Complete MSR valuation assumptions control testing.	\$175.00	3.5	\$612.50
Donatelli, Lauren	Document MSR valuation assumptions control testing.	\$175.00	2.9	\$507.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
2012 Financial Statement Audit				
12/28/2012				
Florence, LaKeisha	Review other assets internal control testing.	\$290.00	3.7	\$1,073.00
Florence, LaKeisha	Review deferred income tax testing for other liabilities.	\$290.00	2.3	\$667.00
Green, Erin	Review internal control testing for unsecured debt.	\$290.00	1.5	\$435.00
Mallak, Ashley	Finalize documentation of deferred income tax testing.	\$215.00	0.9	\$193.50
Nealon, Matt	Perform testing of controls for ResCap loans held for sale.	\$175.00	4.2	\$735.00
Nealon, Matt	Document testing of controls for ResCap loans held for sale.	\$175.00	2.9	\$507.50
Reade, Dave	Review MSR substantive testing.	\$290.00	3.7	\$1,073.00
Scudder, Jon	Prepare audit documentation for loans held for sale.	\$215.00	1.0	\$215.00
12/30/2012				
Herrygers, Sandy	Review general information technology control workpapers.	\$365.00	0.9	\$328.50
12/31/2012				
Baker, Todd	Review income tax audit workpapers.	\$365.00	1.2	\$438.00
Beaver, Andrew	Complete internal control testing documentation.	\$175.00	2.0	\$350.00
Donatelli, Lauren	Complete MSR governance control testing.	\$175.00	4.3	\$752.50
Donatelli, Lauren	Document MSR governance control testing.	\$175.00	3.7	\$647.50
Goff, Rick	Prepare ResCap trial balance for audit testing.	\$175.00	1.0	\$175.00
Kozlowski, Terri	Test income tax controls for ResCap.	\$290.00	0.7	\$203.00
Mallak, Ashley	Finalize documentation related to testing of deferred income taxes.	\$215.00	4.9	\$1,053.50
Nealon, Matt	Perform testing of controls for ResCap loans held for sale.	\$175.00	3.8	\$665.00
Nealon, Matt	Document testing of controls for ResCap loans held for sale.	\$175.00	4.3	\$752.50
Pangrazzi, Michael	Review control understanding documentation and test selections for financial controls over reporting.	\$175.00	1.3	\$227.50
Pangrazzi, Michael	Document control understanding and test selections for other assets.	\$175.00	1.7	\$297.50
Reade, Dave	Coordinate with ResCap Sarbanes-Oxley group regarding testing status.	\$290.00	0.7	\$203.00
Scudder, Jon	Review loans held for sale audit documentation.	\$215.00	2.1	\$451.50
Sunderland, Daniel	Review ResCap audit planning documentation.	\$365.00	2.0	\$730.00
Wang, Lulu	Perform testing of other liabilities.	\$175.00	3.0	\$525.00
Subtotal for 2012 Financial Statement Audit:			4,103.6	\$939,492.50

2012 Second Quarter Interim Review

09/10/2012

Reade, Dave	Coordinate ResCap Q2 archive.	\$290.00	0.4	\$116.00
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Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
<i>2012 Second Quarter Interim Review</i>				
09/23/2012				
Reade, Dave	Prepare Q2 archive.	\$290.00	2.6	\$754.00
09/27/2012				
Reade, Dave	Review Q2 ResCap archive.	\$290.00	2.1	\$609.00
09/28/2012				
Reade, Dave	Approve Q2 archive.	\$290.00	0.2	\$58.00
Subtotal for 2012 Second Quarter Interim Review:			5.3	\$1,537.00
<i>2012 Third Quarter Interim Review</i>				
10/01/2012				
Reade, Dave	Prepare memorandum regarding accounting for ResCap Asset Purchase Agreements during Q3.	\$290.00	1.7	\$493.00
10/04/2012				
Bayer, Ryan	Call with B. Stevenson and T. Robinson to discuss potential tax implications of correction of prior period matter in 2011.	\$290.00	0.5	\$145.00
Reade, Dave	Coordinate Q3 meetings with ResCap Risk (RVA).	\$290.00	0.7	\$203.00
10/08/2012				
Reade, Dave	Coordinate quarterly update meetings with C. Dondzila (ResCap).	\$290.00	0.4	\$116.00
10/09/2012				
Donatelli, Lauren	Meet with D. Reade, D. Medway, J. Scudder, J. Cancelliere (ResCap), C. Senick (ResCap), and S. Duck (ResCap) to discuss third quarter valuation of representation and warrants.	\$175.00	1.9	\$332.50
Reade, Dave	Meet with D. Medway, L. Donatelli, J. Scudder, J. Cancelliere (ResCap), C. Senick (ResCap), and S. Duck (ResCap) to discuss third quarter valuation of master servicing regulations and representation and warrants.	\$290.00	1.9	\$551.00
Reade, Dave	Prepare for meeting with risk on Q3 mortgage related valuations.	\$290.00	1.8	\$522.00
Scudder, Jon	Meet with D. Reade, D. Medway, L. Donatelli, J. Cancelliere, C. Senick, and S. Duck to discuss Q3 valuation of representation and warrants.	\$215.00	1.9	\$408.50
10/12/2012				
Reade, Dave	Prepare ResCap MSR interim review workpapers.	\$290.00	1.8	\$522.00
10/16/2012				
Medway, David	Prepare Q3 review MSR valuation memo.	\$215.00	2.6	\$559.00
Reade, Dave	Develop ResCap Q3 interim review plan.	\$290.00	1.6	\$464.00
10/17/2012				
Medway, David	Prepare Q3 review MSR valuation memo.	\$215.00	3.0	\$645.00
Reade, Dave	Prepare Q3 representation and warrant documentation.	\$290.00	2.3	\$667.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
<i>2012 Third Quarter Interim Review</i>				
10/17/2012				
Reade, Dave	Review adjustments to mortgage fines and penalties reserve during Q3.	\$290.00	1.3	\$377.00
10/18/2012				
Ma, Helene	Review income tax schedules for ResCap for Q3.	\$215.00	0.9	\$193.50
Ma, Helene	Prepare Q3 ResCap income tax working paper.	\$215.00	1.4	\$301.00
Medway, David	Prepare ResCap Q3 review reports.	\$215.00	1.9	\$408.50
Reade, Dave	Prepare MSR interim review workpapers.	\$290.00	1.2	\$348.00
10/22/2012				
Florence, LaKeisha	Conference call with T. Robinson, B. Stevenson, D. Reade, and D. Medway to discuss status of third quarter interim review procedures.	\$290.00	0.5	\$145.00
Medway, David	Conference call with T. Robinson, B. Stevenson, and L. Florence to discuss status of third quarter interim review procedures.	\$215.00	0.5	\$107.50
Medway, David	Prepare ResCap Q3 planning documents.	\$215.00	0.9	\$193.50
Reade, Dave	Read ResCap draft quarterly financial statements.	\$290.00	1.2	\$348.00
Reade, Dave	Conference call with T. Robinson, B. Stevenson, L. Florence, and D. Medway to discuss status of third quarter interim review procedures.	\$290.00	0.5	\$145.00
Reade, Dave	Update ResCap Q3 workpaper responsibilities matrix.	\$290.00	1.1	\$319.00
Robinson, Thomas	Conference call with B. Stevenson, D. Reade, L. Florence, and D. Medway to discuss status of third quarter interim review procedures.	\$365.00	0.5	\$182.50
Stevenson, Brad	Conference call with T. Robinson, D. Reade, L. Florence, and D. Medway to discuss status of third quarter interim review procedures.	\$365.00	0.5	\$182.50
10/23/2012				
Florence, LaKeisha	Read the ResCap draft quarterly financial statements to prepare for comment meeting.	\$290.00	2.5	\$725.00
Lazar, Roman	Perform ResCap Q3 draft financial statement tie outs.	\$175.00	4.0	\$700.00
Medway, David	Prepare ResCap Q3 planning memo.	\$215.00	1.2	\$258.00
Reade, Dave	Read ResCap draft quarterly financial statements.	\$290.00	4.2	\$1,218.00
10/24/2012				
Bunn, Greg	Perform review procedures on the other assets footnote disclosure (servicer advances).	\$215.00	0.7	\$150.50
Florence, LaKeisha	Meet with D. Reade, T. Robinson, B. Stevenson, and D. Medway to collect comments on the draft ResCap interim financial statements.	\$290.00	1.1	\$319.00
Kozlowski, Terri	Review Q3 income tax workpapers.	\$290.00	1.1	\$319.00
Medway, David	Meet with D. Reade, T. Robinson, B. Stevenson, and L. Florence to collect comments on the draft ResCap interim financial statements.	\$215.00	1.1	\$236.50
Medway, David	Prepare Q3 ResCap summary memo.	\$215.00	3.6	\$774.00
Reade, Dave	Prepare Q3 financial statement report comments.	\$290.00	1.7	\$493.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
<i>2012 Third Quarter Interim Review</i>				
10/24/2012				
Reade, Dave	Review Q3 draft interim review opinion.	\$290.00	0.6	\$174.00
Reade, Dave	Review concurring partner review checklist.	\$290.00	0.4	\$116.00
Reade, Dave	Meet with T. Robinson, B. Stevenson, L. Florence, and D. Medway to collect comments on the draft ResCap interim financial statements.	\$290.00	1.1	\$319.00
Robinson, Thomas	Meet with D. Reade, B. Stevenson, L. Florence, and D. Medway to collect comments on the draft ResCap interim financial statements.	\$365.00	1.1	\$401.50
Scudder, Jon	Prepare third quarter tie out procedures for ResCap financial statements.	\$215.00	3.1	\$666.50
Stevenson, Brad	Meet with D. Reade, T. Robinson, L. Florence, and D. Medway to collect comments on the draft ResCap interim financial statements.	\$365.00	1.1	\$401.50
10/25/2012				
Florence, LaKeisha	Review draft of the third quarter summary memo.	\$290.00	1.6	\$464.00
Lazar, Roman	Perform ResCap Q3 draft footnote tie outs.	\$175.00	4.0	\$700.00
Medway, David	Update Q3 ResCap summary memo.	\$215.00	3.9	\$838.50
Scudder, Jon	Prepare third quarter tie out procedures for ResCap financial statements.	\$215.00	5.1	\$1,096.50
10/26/2012				
Donatelli, Lauren	Complete interim review procedures regarding MSR valuation.	\$175.00	3.4	\$595.00
Donatelli, Lauren	Complete interim review procedures regarding MSR disclosures in the ResCap draft financial statements.	\$175.00	3.6	\$630.00
Scudder, Jon	Prepare third quarter tie out procedures for ResCap financial statements.	\$215.00	2.1	\$451.50
10/29/2012				
Bunn, Greg	Perform ResCap interim review procedures for Q3.	\$215.00	3.3	\$709.50
10/30/2012				
Bunn, Greg	Continue to perform ResCap interim review procedures for Q3.	\$215.00	3.7	\$795.50
Bunn, Greg	Document interim review procedures for ResCap's Q3 interim review.	\$215.00	2.6	\$559.00
10/31/2012				
Bunn, Greg	Perform ResCap interim review procedures for Q3.	\$215.00	2.5	\$537.50
11/01/2012				
Bunn, Greg	Complete ResCap third quarter interim review documentation.	\$215.00	2.5	\$537.50
11/29/2012				
Reade, Dave	Archive ResCap third quarter workpapers.	\$290.00	1.2	\$348.00
Subtotal for 2012 Third Quarter Interim Review:			102.6	\$24,413.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
<i>Firm Retention</i>				
12/05/2012				
Petrovski, Biljana	Review documents needed to submit the SSAE16 letter through internal review.	\$265.00	1.7	\$450.50
12/06/2012				
Petrovski, Biljana	Prepare SSSAE16 engagement letter.	\$265.00	3.7	\$980.50
12/10/2012				
Petrovski, Biljana	Review ResCap SSAE16 engagement letter.	\$265.00	0.4	\$106.00
12/11/2012				
Petrovski, Biljana	Review SSAE16 engagement letter.	\$265.00	0.9	\$238.50
12/14/2012				
Petrovski, Biljana	Prepare internal documentation related to SSAE16 engagement letter.	\$265.00	3.2	\$848.00
Subtotal for Firm Retention:			9.9	\$2,623.50
<i>Non-Working Travel</i>				
09/11/2012				
Berdichevsky, Ellina	Travel from Philadelphia, PA to Detroit, MI for client site visit.	\$175.00	4.2	\$735.00
Donatelli, Lauren	Travel from Philadelphia, PA to Detroit, MI for client site visit.	\$175.00	2.0	\$350.00
Medway, David	Travel from Philadelphia, PA to Detroit, MI for client site visit.	\$215.00	3.4	\$731.00
Scudder, Jon	Travel from Philadelphia, PA to Detroit, MI for client site visit.	\$215.00	2.0	\$430.00
09/14/2012				
Berdichevsky, Ellina	Travel from Detroit, MI to Philadelphia, PA for client site visit.	\$175.00	4.9	\$857.50
Donatelli, Lauren	Travel from Detroit, MI to Philadelphia, PA for client site visit.	\$175.00	2.0	\$350.00
Medway, David	Travel from Philadelphia, PA to Detroit, MI for client site visit.	\$215.00	3.4	\$731.00
Scudder, Jon	Travel from Detroit, MI to Philadelphia, PA for client site visit.	\$215.00	2.0	\$430.00
09/24/2012				
Medway, David	Travel from Philadelphia, PA and Pittsburgh, PA for client site visit.	\$215.00	4.2	\$903.00
09/25/2012				
Medway, David	Travel from Philadelphia, PA to Pittsburgh, PA for client site visit.	\$215.00	4.9	\$1,053.50
10/09/2012				
Reade, Dave	Travel from Detroit, MI to Ft. Washington, PA for client site visit.	\$290.00	2.4	\$696.00
10/11/2012				
Reade, Dave	Travel from Ft. Washington, PA to Detroit, MI for client site visit.	\$290.00	2.7	\$783.00

~~Residential Capital LLC~~**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
<i>Non-Working Travel</i>				
10/19/2012				
Medway, David	Travel from Philadelphia, PA to Waterloo, IA for client site visit	\$215.00	8.2	\$1,763.00
10/22/2012				
Medway, David	Travel from Cedar Rapids airport to Waterloo, IA for client site visit	\$215.00	2.2	\$473.00
Reade, Dave	Travel from Detroit, MI to Ft. Washington, PA for client site visit.	\$290.00	2.4	\$696.00
York, LaRon	Travel from Detroit, MI to Waterloo, IA for client site visit.	\$175.00	4.0	\$700.00
10/24/2012				
Reade, Dave	Travel from Ft. Washington, PA to Detroit, MI for client site visit.	\$290.00	2.4	\$696.00
10/26/2012				
Medway, David	Travel from Waterloo, IA to Philadelphia, PA for client site visit	\$215.00	9.6	\$2,064.00
Nealon, Matt	Travel from Waterloo, IA to Philadelphia, PA for client site visit	\$175.00	9.6	\$1,680.00
York, LaRon	Travel from Waterloo, IA to Detroit, MI for client site visit	\$175.00	5.0	\$875.00
11/05/2012				
Reade, Dave	Travel from Detroit, MI to Ft. Washington, PA for client site visit.	\$290.00	4.2	\$1,218.00
11/08/2012				
Robinson, Thomas	Travel from Detroit, MI to Ft. Washington, PA for client site visit.	\$365.00	3.2	\$1,168.00
11/09/2012				
Reade, Dave	Travel from Ft. Washington, PA to Detroit, MI for client site visit.	\$290.00	4.2	\$1,218.00
Robinson, Thomas	Travel from Ft. Washington, PA to Detroit, MI for client site visit.	\$365.00	4.2	\$1,533.00
11/12/2012				
Donatelli, Lauren	Travel from Philadelphia, PA to Detroit, MI for client site visit.	\$175.00	4.5	\$787.50
Lazar, Roman	Travel from Philadelphia, PA to Detroit, MI for client site visit.	\$175.00	4.5	\$787.50
Medway, David	Travel from Philadelphia, PA to Detroit, MI for client site visit.	\$215.00	4.5	\$967.50
Nealon, Matt	Travel from Philadelphia, PA to Detroit, MI for client site visit.	\$175.00	4.5	\$787.50
Scudder, Jon	Travel from Philadelphia, PA to Detroit, MI for client site visit.	\$215.00	4.5	\$967.50
Zayas, Marilitza	Travel from Philadelphia, PA to Detroit, MI for client site visit.	\$215.00	4.5	\$967.50
11/15/2012				
Donatelli, Lauren	Travel from Detroit, MI to Philadelphia, PA for client site visit.	\$175.00	5.0	\$875.00
Lazar, Roman	Travel from Detroit, MI to Philadelphia, PA for client site visit.	\$175.00	5.0	\$875.00

~~Residential Capital LLC~~**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
<i>Non-Working Travel</i>				
11/15/2012				
Medway, David	Travel from Detroit, MI to Philadelphia, PA for client site visit.	\$215.00	5.0	\$1,075.00
Nealon, Matt	Travel from Detroit, MI to Philadelphia, PA for client site visit.	\$175.00	5.0	\$875.00
Scudder, Jon	Travel from Detroit, MI to Philadelphia, PA for client site visit.	\$215.00	5.0	\$1,075.00
Zayas, Marilitza	Travel from Detroit, MI to Philadelphia, PA for client site visit.	\$215.00	5.0	\$1,075.00
11/26/2012				
Florence, LaKeisha	Travel from Detroit, MI to Ft. Washington, PA for client meeting.	\$290.00	5.0	\$1,450.00
11/27/2012				
Stevenson, Brad	Travel from Detroit, MI to Ft. Washington, PA for client meeting.	\$365.00	2.4	\$876.00
11/28/2012				
Florence, LaKeisha	Travel from Ft. Washington, PA to Detroit, MI for client meeting.	\$290.00	5.0	\$1,450.00
12/03/2012				
Reade, Dave	Travel from Detroit, MI to Ft. Washington, PA for client site visit.	\$290.00	4.1	\$1,189.00
12/06/2012				
Reade, Dave	Travel from Ft. Washington, PA to Detroit, MI for client site visit.	\$290.00	4.1	\$1,189.00
12/11/2012				
Berdichevsky, Ellina	Travel from Philadelphia, PA to Detroit, MI for client site visit.	\$175.00	4.0	\$700.00
Donatelli, Lauren	Travel from Philadelphia, PA to Detroit, MI for client site visit.	\$175.00	4.0	\$700.00
Lazar, Roman	Travel from Philadelphia, PA to Detroit, MI for client site visit.	\$175.00	4.0	\$700.00
Medway, David	Travel from Philadelphia, PA to Detroit, MI for client site visit.	\$215.00	4.0	\$860.00
Nealon, Matt	Travel from Philadelphia, PA to Detroit, MI for client site visit.	\$175.00	4.0	\$700.00
Scudder, Jon	Travel from Philadelphia, PA to Detroit, MI for client site visit.	\$215.00	4.0	\$860.00
Zayas, Marilitza	Travel from Philadelphia, PA to Detroit, MI for client site visit.	\$215.00	4.0	\$860.00
12/14/2012				
Berdichevsky, Ellina	Travel from Detroit, MI to Philadelphia, PA for client site visit.	\$175.00	4.5	\$787.50
Lazar, Roman	Travel from Detroit, MI to New York, NY for client site visit.	\$175.00	5.2	\$910.00
12/15/2012				
Donatelli, Lauren	Travel from Detroit, MI to Philadelphia, PA for client site visit.	\$175.00	4.0	\$700.00
Medway, David	Travel from Detroit, MI to Philadelphia, PA for client site visit.	\$215.00	4.0	\$860.00

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
<i>Non-Working Travel</i>				
12/15/2012				
Nealon, Matt	Travel from Detroit, MI to Philadelphia, PA for client site visit.	\$175.00	4.0	\$700.00
Scudder, Jon	Travel from Detroit, MI to Philadelphia, PA for client site visit.	\$215.00	4.0	\$860.00
Zayas, Marilitza	Travel from Detroit, MI to Philadelphia, PA for client site visit.	\$215.00	4.0	\$860.00
12/26/2012				
Reade, Dave	Travel from Detroit, MI to Ft. Washington, PA for client site visit.	\$290.00	4.2	\$1,218.00
Robinson, Thomas	Travel from Detroit, MI to Ft. Washington, PA for client site visit.	\$365.00	4.2	\$1,533.00
12/28/2012				
Reade, Dave	Travel from Ft. Washington, PA to Detroit, MI for client site visit.	\$290.00	4.2	\$1,218.00
Robinson, Thomas	Travel from Ft. Washington, PA to Detroit, MI for client site visit.	\$365.00	4.9	\$1,788.50
Subtotal for Non-Working Travel:			250.1	\$56,218.00

Preparation of Fee Applications

09/10/2012				
Jones, Donna	Start to work on August monthly fee application.	\$175.00	0.4	\$70.00
09/14/2012				
Jones, Donna	Compose and send e-mail to T. Robinson regarding time descriptions, follow-up call regarding same.	\$175.00	0.3	\$52.50
09/15/2012				
Robinson, Thomas	Review August 2012 ResCap time reporting entries and descriptions for purpose of fee application preparation.	\$365.00	3.9	\$1,423.50
09/17/2012				
Austin, Carisa	Review and reconcile August fees for purpose of fee application preparation.	\$175.00	0.6	\$105.00
Jones, Donna	Revise August monthly fee statement for purpose of fee application preparation.	\$175.00	1.0	\$175.00
Robinson, Thomas	Review ResCap August 2012 time reporting for purpose of fee application preparation.	\$365.00	3.1	\$1,131.50
09/18/2012				
Jones, Donna	Revise August monthly fee statement.	\$175.00	4.0	\$700.00
09/19/2012				
Jones, Donna	Continue to revise August monthly fee statement.	\$175.00	5.3	\$927.50
09/20/2012				
Austin, Carisa	Revise August monthly fee statement.	\$175.00	4.8	\$840.00
09/21/2012				
Austin, Carisa	Revise categorization and update summary charts for August fee statement.	\$175.00	5.1	\$892.50

~~Residential Capital LLC~~**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
09/25/2012				
Robinson, Thomas	Review August 2012 monthly fee statement draft.	\$365.00	2.3	\$839.50
09/26/2012				
Austin, Carisa	Revise August fee statement and call with engagement team.	\$175.00	1.0	\$175.00
Robinson, Thomas	Review August 2012 monthly fee statement draft.	\$365.00	2.7	\$985.50
09/27/2012				
Austin, Carisa	Make edits to August fee statement.	\$175.00	0.8	\$140.00
10/01/2012				
Jones, Donna	Begin working on August fee statement revisions.	\$175.00	4.8	\$840.00
10/02/2012				
Jones, Donna	Continue editing August fee statement.	\$175.00	1.5	\$262.50
10/04/2012				
Jones, Donna	Continue revisions on September fee statement.	\$175.00	4.7	\$822.50
10/12/2012				
Robinson, Thomas	Review September monthly statement.	\$365.00	3.2	\$1,168.00
10/17/2012				
Robinson, Thomas	Review first interim fee application.	\$365.00	2.3	\$839.50
10/19/2012				
Robinson, Thomas	Review first interim fee application.	\$365.00	5.1	\$1,861.50
10/30/2012				
Austin, Carisa	Discuss edits with T. Robinson on September fee statement.	\$175.00	1.1	\$192.50
Robinson, Thomas	Review September 2012 monthly fee statement draft.	\$365.00	1.3	\$474.50
10/31/2012				
Robinson, Thomas	Review September 2012 monthly fee statement draft.	\$365.00	1.1	\$401.50
11/06/2012				
Jones, Donna	Review October 2012 fees for preparation of monthly fee statement.	\$175.00	4.0	\$700.00
11/08/2012				
Austin, Carisa	Begin to review fees for October fee statement.	\$175.00	2.3	\$402.50
11/12/2012				
Austin, Carisa	Review October fee statement.	\$175.00	3.8	\$665.00
11/13/2012				
Austin, Carisa	Continue to review October fees and forward same to T. Robinson.	\$175.00	0.9	\$157.50
Robinson, Thomas	Review draft October 2012 monthly hours report for purpose of fee application preparation.	\$365.00	2.3	\$839.50

Residential Capital LLC**Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period****September 01, 2012 - December 31, 2012**

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
11/14/2012				
Austin, Carisa	Complete October fee statement and forward to controller team for review.	\$175.00	3.4	\$595.00
Robinson, Thomas	Review draft October 2012 monthly hours report.	\$365.00	2.6	\$949.00
11/26/2012				
Austin, Carisa	Reconcile and revise the October fee statement.	\$175.00	1.4	\$245.00
Robinson, Thomas	Review ResCap October 2012 monthly statement.	\$365.00	2.1	\$766.50
12/04/2012				
Austin, Carisa	Begin to review November fees for purpose of fee application preparation.	\$175.00	2.2	\$385.00
12/06/2012				
Austin, Carisa	Review November fees for monthly fee statement.	\$175.00	2.3	\$402.50
12/10/2012				
Austin, Carisa	Continue to review November fees for purpose of fee application preparation.	\$175.00	1.3	\$227.50
12/11/2012				
Robinson, Thomas	Review of the omnibus objection for the period ended August 2012.	\$365.00	0.8	\$292.00
12/13/2012				
Austin, Carisa	Continue to review November fees for purpose of fee application preparation.	\$175.00	2.8	\$490.00
12/14/2012				
Austin, Carisa	Continue to review November fees.	\$175.00	3.7	\$647.50
Jones, Donna	Review November monthly fees for purpose of fee application preparation.	\$175.00	1.0	\$175.00
12/17/2012				
Austin, Carisa	Continue to review November fees for purpose of fee application preparation.	\$175.00	1.4	\$245.00
12/18/2012				
Austin, Carisa	Complete review of November fees for purpose of fee application preparation.	\$175.00	2.4	\$420.00
Robinson, Thomas	Review draft of ResCap November statement.	\$365.00	3.9	\$1,423.50
12/21/2012				
Robinson, Thomas	Review draft ResCap November statement.	\$365.00	0.9	\$328.50
12/27/2012				
Austin, Carisa	Revise November fee statement and forward to T. Robinson.	\$175.00	0.6	\$105.00
Subtotal for Preparation of Fee Applications:			106.5	\$25,781.50

Servicing Compliance Services

09/03/2012

Quinlan, Maggie	Review ResCap waterfall testing for Regulation AB.	2.5	
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09/04/2012

Berdichevsky, Ellina	Perform testing on Interest on Escrow for Regulation AB.	3.1
Berdichevsky, Ellina	Perform testing on interest on escrow for USAP.	2.3
Berdichevsky, Ellina	Perform testing on custodial reconciliations for Regulation AB.	1.9
Berdichevsky, Ellina	Perform testing on custodial reconciliations for USAP.	1.8
Ghany, Muhammad	Review documents for the purposes of resolving bond principal and interest related differences on Residential Accredited Loans Inc. 2007-QS5.	4.0
Ghany, Muhammad	Review documents for the purposes of resolving bond principal and interest related differences on Residential Asset Securities Corp. 2006-KS8.	4.0
Zayas, Marilitza	Review testing performed by E. Berdichevsky regarding Regulation AB timeframes testing.	0.5
Zayas, Marilitza	Review testing performed by E. Berdichevsky regarding Regulation AB adjustable interest rates.	4.0
Zayas, Marilitza	Review testing performed by E. Berdichevsky regarding Regulation AB accounts reconciliations.	0.6
Zayas, Marilitza	Review testing performed by E. Berdichevsky regarding USAP Disbursements to Investors.	2.3
Zayas, Marilitza	Review testing performed by E. Berdichevsky regarding USAP accounts reconciliations.	0.6

09/05/2012

Berdichevsky, Ellina	Perform testing on advances of funds for Regulation AB.	2.8
Berdichevsky, Ellina	Prepare and sent support for testing of reconciliations to manager for review.	0.6
Berdichevsky, Ellina	Perform testing on payments on pool assets for Regulation AB.	3.4
Berdichevsky, Ellina	Perform testing on advances of funds for USAP.	1.4
Ghany, Muhammad	Review documents for the purposes of resolving items related to excess cash flow and derivative differences on Residential Asset Mtg. Product, 2006-NC2.	3.0
Krebsbach, Jessica	Discuss status update for mortgage Regulation AB and USAP testing with M. Zayas, M. Aguanno, and D. Horn.	0.4
Quinlan, Maggie	Continue to review ResCap waterfall testing for Regulation AB.	3.0
Quinlan, Maggie	Document findings for ResCap waterfall testing for Regulation AB.	4.0
Zayas, Marilitza	Discuss status update for mortgage Regulation AB and USAP testing with J. Krebsbach, M. Aguanno, and D. Horn.	0.4
Zayas, Marilitza	Review testing performed by E. Berdichevsky regarding USAP adjustable interest rates.	3.6

09/06/2012

Berdichevsky, Ellina	Perform testing on escrow account returns for Regulation AB.	1.4
Berdichevsky, Ellina	Perform testing on servicer reports for Regulation AB.	3.4
Berdichevsky, Ellina	Perform testing on escrow account returns for USAP.	1.7
Berdichevsky, Ellina	Perform testing on advances for USAP.	2.6
Ghany, Muhammad	Enter data from the Excel version of the Statement to Certificate Holder's report into the Bond model.	4.0

Ghany, Muhammad	Finalize the preliminary pre-collateral tieout of Principal and interest for RAAL 2007-QA7.	4.0
Green, Erin	Attend HUD/GNMA planning meeting.	0.6
Zayas, Marilitza	Review testing performed by E. Berdichevsky regarding Regulation AB interest on escrow.	3.2
Zayas, Marilitza	Review testing performed by E. Berdichevsky regarding Regulation AB escrow funds returns.	0.8
Zayas, Marilitza	Review testing performed by E. Berdichevsky regarding USAP interest on escrow.	3.2
Zayas, Marilitza	Review testing performed by E. Berdichevsky regarding USAP escrow funds returns.	0.8
09/07/2012		
Berdichevsky, Ellina	Perform testing on Interest Rate Adjustments for Regulation AB.	1.1
Berdichevsky, Ellina	Perform testing on escrow account returns for Regulation AB.	2.3
Berdichevsky, Ellina	Prepare selections for Asset Pool Removals for Regulation AB.	0.3
Berdichevsky, Ellina	Perform testing on Interest Rate Adjustments for USAP.	3.1
Berdichevsky, Ellina	Perform testing on escrow account returns for USAP.	2.1
Ghany, Muhammad	Finalize the preliminary pre-collateral tieout of Principal and interest for RAAL 2007-QA7.	4.0
Ghany, Muhammad	Finalize the preliminary pre-collateral tieout of Principal and interest for RASC 2006-KS8.	4.0
Krebsbach, Jessica	Review second round of testing for RFC Regulation AB master servicing timeframes.	0.6
Krebsbach, Jessica	Review second round of testing for RFC Regulation AB and USAP master servicing disbursements to investors.	0.5
Quinlan, Maggie	Continue to review ResCap waterfall testing for Regulation AB.	4.0
Zayas, Marilitza	Review testing performed by E. Berdichevsky regarding Regulation AB accounts reconciliations.	1.4
Zayas, Marilitza	Review testing performed by E. Berdichevsky regarding Regulation AB accounts reconciliations.	1.2
Zayas, Marilitza	Review testing performed by E. Berdichevsky regarding Regulation AB external enhancements.	0.6
Zayas, Marilitza	Review testing performed by E. Berdichevsky regarding Regulation AB removals.	0.7
Zayas, Marilitza	Review testing performed by E. Berdichevsky regarding Regulation AB loan modifications.	0.9
Zayas, Marilitza	Review testing performed by E. Berdichevsky regarding Regulation AB charge-offs.	0.6
Zayas, Marilitza	Review testing performed by E. Berdichevsky regarding USAP accounts reconciliations.	1.4
Zayas, Marilitza	Review testing performed by E. Berdichevsky regarding USAP accounts reconciliations.	1.2
09/10/2012		
Berdichevsky, Ellina	Perform testing on interest rate adjustments for Regulation AB.	0.6
Berdichevsky, Ellina	Perform testing for Regulation AB on chargeoffs.	0.5
Berdichevsky, Ellina	Perform testing on reconciliations for USAP.	0.4
Berdichevsky, Ellina	Perform testing on late payment penalties for Regulation AB.	0.4
Berdichevsky, Ellina	Perform testing on late payment penalties for USAP.	0.3

Berdichevsky, Ellina	Perform testing on reconciliations for Regulation AB.	0.6
Berdichevsky, Ellina	Perform testing on payments on pool assets for Regulation AB.	1.3
Berdichevsky, Ellina	Perform testing on removals for Regulation AB.	0.8
Berdichevsky, Ellina	Perform testing on loan mods for Regulation AB.	1.2
Donatelli, Lauren	Test for branch office operations, kickbacks, and rejected loans.	3.0
Ghany, Muhammad	Perform waterfall testing for ResCap Regulation AB securitization transactions.	2.0
Ghany, Muhammad	Continue to perform waterfall testing for ResCap Regulation AB securitization transactions.	2.0
09/11/2012		
Berdichevsky, Ellina	Perform testing on servicer records for Regulation AB.	0.9
Donatelli, Lauren	Perform testing for branch office operations, loan settlement, kickbacks, document custody, and rejected loans.	0.9
Ghany, Muhammad	Research differences between the bond model and the servicer reports.	4.0
09/12/2012		
Berdichevsky, Ellina	Perform testing on servicer records for Regulation AB.	1.7
Berdichevsky, Ellina	Perform testing on interest rate adjustments for Regulation AB.	1.9
Berdichevsky, Ellina	Perform testing on interest rate adjustments for USAP.	1.9
Donatelli, Lauren	Test for branch office operations, kickbacks, rejected loans, and loan settlement.	1.8
Ghany, Muhammad	Research the differences between the bond model and the servicer reports.	8.0
09/13/2012		
Berdichevsky, Ellina	Perform testing on servicer records for Regulation AB.	4.1
Berdichevsky, Ellina	Perform testing on loss mitigation for Regulation AB.	1.6
Berdichevsky, Ellina	Perform testing on chargeoffs for Regulation AB.	2.3
Donatelli, Lauren	Test loan settlement for ResCap HUD audit.	4.2
Ghany, Muhammad	Prepare bond model templates for ResCap Regulation AB testing.	2.0
Ghany, Muhammad	Review related documents for RAMP 2006-RS5.	2.0
Medway, David	Perform planning procedure for ResCap HUD audit.	1.0
09/14/2012		
Berdichevsky, Ellina	Perform testing on servicer records for Regulation AB.	3.1
Donatelli, Lauren	Perform testing of branch office operations.	4.0
Ghany, Muhammad	Prepare bond model templates for ResCap Regulation AB testing.	2.0
Ghany, Muhammad	Research the differences between the bond model and the servicer reports.	2.0
Medway, David	Continue to perform planning procedure for ResCap HUD audit.	1.0
09/17/2012		
Berdichevsky, Ellina	Perform testing on payments on pool assets for Regulation AB.	0.6

Berdichevsky, Ellina	Perform testing for Regulation AB on servicer records.	4.1
Berdichevsky, Ellina	Perform testing on payments on pool assets for USAP.	1.2
Berdichevsky, Ellina	Perform testing on advances for USAP.	2.1
09/18/2012		
Berdichevsky, Ellina	Perform testing on payments on pool assets for Regulation AB.	3.1
Berdichevsky, Ellina	Perform testing on payments on behalf of an obligor for Regulation AB.	0.6
Berdichevsky, Ellina	Perform testing on payments on pool assets for USAP.	0.3
Krebsbach, Jessica	Review mortgage Regulation AB and USAP primary servicing payments on pool assets testing for second testing month.	0.9
Krebsbach, Jessica	Review mortgage Regulation AB and USAP primary servicing wire disbursement testing for second testing month.	0.6
Krebsbach, Jessica	Review mortgage Regulation AB and USAP primary servicing advances testing for the second testing month.	0.7
Krebsbach, Jessica	Review mortgage Regulation AB and USAP primary servicing reconciliations testing for the second testing month.	1.1
Quinlan, Maggie	Continue to review ResCap waterfall testing for Regulation AB.	0.5
09/19/2012		
Berdichevsky, Ellina	Perform testing on payments of pool assets for Regulation AB.	2.8
Berdichevsky, Ellina	Perform testing on payments of pool assets for USAP.	2.4
Berdichevsky, Ellina	Perform testing on payments of pool assets for USAP.	2.8
Krebsbach, Jessica	Review mortgage Regulation AB primary servicing collection efforts testing for the second testing month.	0.9
Krebsbach, Jessica	Review mortgage Regulation AB and USAP master servicing reconciliations testing for the second testing month.	1.1
Krebsbach, Jessica	Review mortgage Regulation AB master servicing external enhancements testing for the second testing month.	1.1
Krebsbach, Jessica	Review mortgage Regulation AB master servicing loan modifications testing for the second testing month.	1.3
Krebsbach, Jessica	Review mortgage Regulation AB master servicing charge-offs testing for the second testing month.	0.2
09/20/2012		
Berdichevsky, Ellina	Perform testing on rejected loans for HUD.	3.2
Berdichevsky, Ellina	Perform testing on payments on behalf of an obligor for Regulation AB.	2.3
Berdichevsky, Ellina	Perform testing on payments on pool assets for USAP.	0.8
Berdichevsky, Ellina	Perform testing on payments on pool assets for USAP.	0.4
Donatelli, Lauren	Meet with D. Medway to discuss planning for HUD audit.	0.9
Krebsbach, Jessica	Review mortgage Regulation AB and USAP primary servicing escrow account funds returns testing for second testing month.	2.3

Krebsbach, Jessica	Meet with C. Rankin, L. Fischer, and J. Schudder regarding the internal specialist's involvement in model validation testing.	0.4
Krebsbach, Jessica	Review mortgage Regulation AB and USAP master servicing interest rate adjustments testing for the second testing month.	1.7
Medway, David	Prepare HUD audit materials to be included within Deloitte e-room.	3.8
09/21/2012		
Berdichevsky, Ellina	Perform testing on payments on behalf of an obligor for Regulation AB.	3.8
Berdichevsky, Ellina	Perform testing on payments on pool assets for USAP.	2.1
Berdichevsky, Ellina	Perform testing on payments on pool assets for USAP.	1.4
Donatelli, Lauren	Perform audit procedures for HUD Rejected Loans testing.	0.9
Medway, David	Prepare HUD audit materials to be included within Deloitte e-room.	3.3
09/26/2012		
Berdichevsky, Ellina	Perform testing on payments on behalf of an obligor for Regulation AB.	2.3
Berdichevsky, Ellina	Continue to perform testing on payments on behalf of an obligor for Regulation AB.	0.9
Berdichevsky, Ellina	Perform testing on advances for USAP.	2.7
Berdichevsky, Ellina	Perform testing on payments on behalf of an obligor for USAP.	2.7
Berdichevsky, Ellina	Continue to perform testing on payments on behalf of an obligor for USAP.	2.1
Ghany, Muhammad	Research differences with regards to RegAB transactions.	2.0
Quinlan, Maggie	Continue to document findings for ResCap waterfall testing for Regulation AB.	2.5
Quinlan, Maggie	Review ResCap waterfall testing for Regulation AB.	2.7
Zayas, Marilitza	Attend Primary Servicing Regulation AB status update meeting with E. Berdichevsky.	1.7
Zayas, Marilitza	Attend Primary Servicing USAP status update meeting with E. Berdichevsky.	1.7
Zayas, Marilitza	Attend Mortgage Servicing and Compliance update status meeting with M. Aguanno, F. Madden, D. Horn and E. Berdichevsky.	0.5
Zayas, Marilitza	Meet with E. Berdichevsky regarding Master Servicing Regulation AB status update meeting.	1.6
Zayas, Marilitza	Meet with E. Berdichevsky regarding Master Servicing Regulation AB status update meeting.	1.6
09/27/2012		
Berdichevsky, Ellina	Perform testing on loan modifications for Regulation AB.	2.8
Berdichevsky, Ellina	Perform testing on payments on pool assets for Regulation AB.	2.3
Ghany, Muhammad	Research principal, interest, and performance test differences.	4.0
Medway, David	Prepare HUD audit materials to be included within Deloitte e-room.	3.8
Quinlan, Maggie	Continue to review ResCap waterfall testing for Regulation AB.	3.0
Zayas, Marilitza	Review testing performed by E. Berdichevsky regarding Servicer Records.	2.3

Zayas, Marilitza	Review testing performed by E. Berdichevsky regarding Regulation AB Advances.	2.2
Zayas, Marilitza	Review testing performed by E. Berdichevsky regarding Removals.	1.3
Zayas, Marilitza	Review testing performed by E. Berdichevsky regarding USAP Advances.	2.2
09/28/2012		
Berdichevsky, Ellina	Perform testing on loss mitigation for Regulation AB.	1.3
Berdichevsky, Ellina	Perform testing on escrow funds analysis for Regulation AB.	2.7
Berdichevsky, Ellina	Perform testing on escrow funds analysis for USAP.	1.9
Berdichevsky, Ellina	Perform testing on removals for Regulation AB.	2.3
Ghany, Muhammad	Research principal distribution differences.	3.0
Ghany, Muhammad	Research principal and interest loss calculation differences.	4.0
Medway, David	Walk D. Oltmann of ResCap internal audit through Deloitte e-room..	1.1
Medway, David	Review ResCap quality control testing.	2.1
Zayas, Marilitza	Review testing performed by E. Berdichevsky regarding Regulation AB Escrow Accounts Funds Testing.	1.7
Zayas, Marilitza	Attend Mortgage Servicing and Compliance update status meeting with M. Aguanno, F. Madden, D. Horn and E. Berdichevsky.	0.5
Zayas, Marilitza	Review testing performed by E. Berdichevsky regarding Regulation AB Escrow Accounts Funds Testing.	1.7
10/01/2012		
Compagnino, Francesco	Review Regulation AB collateral model development for RFMSI 2006-S8.	4.0
Donatelli, Lauren	Perform testing of rejected loans.	0.9
Ghany, Muhammad	Perform waterfall testing for ResCap Regulation AB securitization transactions.	2.4
Ghany, Muhammad	Perform cash flow testing for ResCap Regulation AB mortgage securitization transactions.	1.6
Lazar, Roman	Review income verification support as part of GMACM kickbacks testing.	3.0
Medway, David	Update tracking documents specific to HUD audit on Deloitte online.	1.6
Quinlan, Maggie	Perform ResCap waterfall model testing for Regulation AB.	4.0
Quinlan, Maggie	Perform ResCap cashflow testing for Regulation AB.	3.5
Zayas, Marilitza	Review master servicing USAP status.	1.1
Zayas, Marilitza	Review master servicing Regulation AB status.	1.1
Zayas, Marilitza	Review primary servicing USAP testing status.	1.2
Zayas, Marilitza	Prepare email to D. Horn with follow-up questions regarding escrow funds analysis.	0.2
Zayas, Marilitza	Analyze follow-up questions regarding escrow funds analysis.	0.2
Zayas, Marilitza	Review primary servicing Regulation AB status.	1.2
10/02/2012		
Compagnino, Francesco	Review Regulation AB collateral model development for ESC2-SK8.	4.6
Donatelli, Lauren	Meet with R. Lazar to discuss HUD loan settlement testing.	0.6

Donatelli, Lauren	Meet with M. Nealon to discuss HUD kickbacks testing.	0.5
Ghany, Muhammad	Perform waterfall testing for ResCap Regulation AB securitization transactions.	4.2
Green, Erin	Meet with B. Stevenson to plan the HUD/GNMA audit.	0.6
Lazar, Roman	Perform testing of loan settlement statements (Form HUD-1).	7.4
Lazar, Roman	Meet with L. Donatelli to discuss HUD Loan Settlement testing.	0.6
Medway, David	Prepare HUD planning documentation.	4.3
Nealon, Matt	Perform kickback testing for GMACM HUD audit.	1.0
Nealon, Matt	Meet with L. Donatelli to discuss HUD kickbacks testing.	0.5
Nealon, Matt	Perform testing for primary servicing regulation AB servicer records.	4.7
Nealon, Matt	Perform testing for primary servicing regulation AB loan modifications.	1.8
Stevenson, Brad	Meet with E. Green to plan HUD/GNMA audit.	0.6
Zayas, Marilitza	Review testing regarding payment on pool assets.	6.7
Zayas, Marilitza	Assist M. Nealon with Regulation AB loan modifications testing.	0.9
Zayas, Marilitza	Discussion with M. Nealon servicer records testing procedures.	0.4
10/03/2012		
Compagnino, Francesco	Perform Regulation AB collateral model development for RAMP 2006-EFC2 & RAAC 2007 - SP1.	4.5
Donatelli, Lauren	Review kickbacks testing.	1.0
Ghany, Muhammad	Perform cash flow testing for ResCap Regulation AB securitization transactions.	3.8
Medway, David	Review ResCap quality control testing.	3.8
Nealon, Matt	Attend mortgage servicing and compliance status update meeting with M. Aguanno, D. Horn, J. Robinson, and M. Zayas.	0.4
Nealon, Matt	Convert investor reports from PDF to Excel format in order to perform testing.	7.6
Robinson, Thomas	Review status of ResCap Regulation AB testing procedures.	0.9
Zayas, Marilitza	Discussion with M. Nealon regarding servicer records testing procedures.	0.2
Zayas, Marilitza	Close review notes related to USAP servicer records.	0.6
Zayas, Marilitza	Prepare agenda for mortgage servicing and compliance status update meeting with ResCap management.	0.3
Zayas, Marilitza	Attend mortgage servicing and compliance status update meeting with M. Aguanno, J. Robinson, D. Horn, and M. Nealon.	0.4
10/04/2012		
Ghany, Muhammad	Review legal transaction documents for ResCap Regulation AB securitization transactions.	4.0
Krebsbach, Jessica	Discuss Regulation AB status with M. Zayas.	0.3
Krebsbach, Jessica	Discuss USAP status with M. Zayas.	0.3
Lazar, Roman	Perform testing of loan settlement statements (Form HUD-1).	3.4
Lazar, Roman	Perform testing of additional selections for loan settlement statements (Form HUD-1).	2.6
Medway, David	Prepare planning documents for HUD audit.	6.6

Nealon, Matt	Print out support in order to test Regulation AB delinquencies and charge-offs.	0.2
Nealon, Matt	Convert investor reports from PDF to Excel format in order to perform testing.	7.8
Zayas, Marilitza	Discuss USAP status with J. Krebsbach.	0.3
Zayas, Marilitza	Review testing regarding Regulation AB loss mitigation.	6.4
Zayas, Marilitza	Discuss Regulation AB status with J. Krebsbach.	0.3
10/05/2012		
Ghany, Muhammad	Review legal transaction documents for ResCap Regulation AB securitization transactions.	4.0
Hernandez, Lisa	Review of bond waterfall model for Rali 2007-QA1 for Regulation AB.	4.0
Hernandez, Lisa	Review of collateral model for Rali 2007-QA1 for Regulation AB.	2.0
Hernandez, Lisa	Perform troubleshooting of collateral discrepancies in model for Rali 2007-QA1 for Regulation AB.	2.0
Lazar, Roman	Perform testing of loan settlement statements (Form HUD-1).	3.9
Lazar, Roman	Perform testing of additional selections for loan settlement statements (Form HUD-1).	3.1
Medway, David	Prepare HUD planning documentation.	1.2
Nealon, Matt	Perform testing for Regulation AB delinquencies and charge-offs.	6.4
Zayas, Marilitza	Review testing regarding Regulation AB loan modifications.	7.2
Zayas, Marilitza	Discussion with M. Nealon regarding delinquencies testing procedures.	0.8
10/08/2012		
Berdichevsky, Ellina	Perform testing on payments on pool assets for USAP.	1.8
Berdichevsky, Ellina	Perform testing on payments on pool assets for USAP.	1.7
Ghany, Muhammad	Perform waterfall testing for ResCap Regulation AB securitization transactions.	4.5
Ghany, Muhammad	Perform cash flow testing for ResCap Regulation AB mortgage securitization transactions.	3.5
Hernandez, Lisa	Prepare Regulation AB memo for RALI 2007-QA1.	2.0
Hernandez, Lisa	Review bond inputs for Regulation AB cashflow model for RALI 2007-QA4.	2.0
Hernandez, Lisa	Review of Regulation AB collateral cashflow for RALI 2007-QA4.	4.0
Krebsbach, Jessica	Review status of Regulation AB testing procedures.	1.9
Lazar, Roman	Perform testing of loan settlement statements (Form HUD-1).	4.3
Lazar, Roman	Perform testing of additional selections for loan settlement statements (Form HUD-1).	3.7
Medway, David	Prepare planning documents for ResCap HUD/GNMA compliance audits.	4.2
Nealon, Matt	Review supporting documentation for testing loan modifications.	3.1
Nealon, Matt	Update workpapers and performed testing for delinquencies and charge-offs.	1.4
Quinlan, Maggie	Perform ResCap waterfall model testing for Regulation AB.	2.0
Zayas, Marilitza	Review testing regarding Regulation AB loan modifications.	4.3

10/09/2012

Berdichevsky, Ellina	Perform testing on payments on pool assets for Regulation AB.	3.1
Berdichevsky, Ellina	Perform testing on servicer records for Regulation AB.	1.8
Berdichevsky, Ellina	Perform testing on interest rate adjustments for Regulation AB.	0.4
Berdichevsky, Ellina	Perform testing on servicer records for USAP.	1.2
Berdichevsky, Ellina	Perform testing on interest rate adjustments for USAP.	0.4
Compagnino, Francesco	Complete collateral model for 2007 SP1 RAAC.	2.6
Donatelli, Lauren	Review HUD kickbacks testing.	3.9
Ghany, Muhammad	Perform cash flow testing for ResCap Regulation AB mortgage securitization transactions.	4.7
Ghany, Muhammad	Perform waterfall testing for ResCap Regulation AB securitization transactions.	3.3
Hernandez, Lisa	Prepare Regulation AB memo for RALI 2006-QA4.	2.0
Hernandez, Lisa	Perform manager review for Regulation AB bond waterfall model for RALI 2007-QA4.	2.0
Hernandez, Lisa	Perform manager review for bond inputs for Regulation AB cashflow model for RASC 2006-EMX8.	2.0
Hernandez, Lisa	Perform manager review of Regulation AB collateral cashflow for RASC 2006-EMX8.	2.0
Krebsbach, Jessica	Review mortgage Regulation AB and USAP primary servicing interest on escrow testing for second testing month.	2.3
Lazar, Roman	Perform testing of loan settlement statements (Form HUD-1).	3.2
Lazar, Roman	Perform testing of additional selections for loan settlement statements (Form HUD-1).	4.8
Nealon, Matt	Perform testing on loan modifications.	4.3
Nealon, Matt	Update workpapers and perform testing for delinquencies and charge-offs.	1.2
Quinlan, Maggie	Perform ResCap waterfall model testing for Regulation AB.	4.0
Quinlan, Maggie	Perform ResCap cashflow testing for Regulation AB.	3.8
Robinson, Thomas	Review ResCap Regulation AB audit procedures status.	1.2
Zayas, Marilitza	Prepare for meeting with L. Wang, J. Robinson, M. Aguanno, and D. Horn to discuss the approval process of advances.	0.3
Zayas, Marilitza	Attend meeting with L. Wang, J. Robinson, M. Aguanno, and D. Horn to discuss the approval process of advances.	0.3
Zayas, Marilitza	Review testing regarding Regulation AB payments testing.	0.4
Zayas, Marilitza	Review testing regarding Regulation AB adjustable rate mortgage loans.	2.8
Zayas, Marilitza	Review testing regarding Regulation AB servicer records.	3.2
Zayas, Marilitza	Attend Regulation AB and USAP status meeting with T. Robinson and J. Krebsbach.	0.5

10/10/2012

Berdichevsky, Ellina	Perform test on loan modifications for Regulation AB.	2.4
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Berdichevsky, Ellina	Perform test on loss mitigation for Regulation AB.	1.8
Berdichevsky, Ellina	Perform test on removals for Regulation AB.	2.8
Berdichevsky, Ellina	Perform test on payments on behalf of an obligor for USAP.	0.9
Donatelli, Lauren	Meet with E. Green to discuss ResCap HUD testing status.	0.6
Donatelli, Lauren	Review HUD test results to prepare for meeting with E. Green.	1.1
Donatelli, Lauren	Meet with R. Lazar to discuss HUD loan settlement testing procedures.	1.6
Ghany, Muhammad	Perform waterfall testing for ResCap Regulation AB securitization transactions.	2.7
Ghany, Muhammad	Perform cash flow testing for ResCap Regulation AB securitization transactions.	2.7
Ghany, Muhammad	Continue to perform waterfall testing for ResCap Regulation AB mortgage securitization transactions.	2.6
Green, Erin	Perform planning of HUD/GNMA audit.	0.1
Green, Erin	Meet with L. Donatelli to discussion HUD test.	0.2
Lazar, Roman	Review HUD-1 test results.	2.5
Lazar, Roman	Perform tests of loan settlement statements (Form HUD-1).	4.4
Lazar, Roman	Meet with L. Donatelli to discuss HUD loan settlement test.	1.6
Nealon, Matt	Test mortgage payments on pool assets for Regulation AB.	6.1
Quinlan, Maggie	Test ResCap waterfall model for Regulation AB.	1.7
Zayas, Marilitza	Review testing regarding USAP adjustable rate mortgage loans.	2.8
Zayas, Marilitza	Review testing regarding Regulation AB delinquencies and charge-offs.	2.8
10/11/2012		
Berdichevsky, Ellina	Perform test on payments on pool assets for USAP.	1.6
Berdichevsky, Ellina	Attend Mortgage Regulation AB and USAP status update meeting with J. Krebsbach and M. Zayas.	1.2
Berdichevsky, Ellina	Perform test on payments on pool assets for Regulation AB.	1.7
Berdichevsky, Ellina	Perform test on loss mitigation for Regulation AB.	1.6
Berdichevsky, Ellina	Perform test on payments on behalf of an obligor for Regulation AB.	1.6
Berdichevsky, Ellina	Continue to perform test on payments on behalf of an obligor for Regulation AB.	1.2
Berdichevsky, Ellina	Perform test on payments on pool assets for USAP.	1.3
Bunn, Greg	Conference call with N. Kennedy (ResCap), M. Bailey (ResCap), H. Anderson (ResCap), R. Bluhm (ResCap), E. Colday (ResCap), C. Rankin, and E. Green to perform a walk-through of a secured debt control.	0.8
Donatelli, Lauren	Review support received related to HUD kickbacks test.	0.9
Krebsbach, Jessica	Attend Mortgage Regulation AB and USAP status update meeting with M. Zayas and E. Berdichevsky.	1.2
Zayas, Marilitza	Attend Mortgage Regulation AB and USAP status update meeting with J. Krebsbach and E. Berdichevsky.	1.2

10/12/2012

Berdichevsky, Ellina	Perform test on payments on behalf of an obligor for Regulation AB.	3.9
Berdichevsky, Ellina	Continue to perform test on payments on behalf of an obligor for Regulation AB.	2.4
Berdichevsky, Ellina	Perform test on payments on behalf of an obligor for USAP.	2.2
Berdichevsky, Ellina	Continue to perform test on payments on behalf of an obligor for USAP.	1.4
Nealon, Matt	Perform test on payments on behalf of obligor for Regulation AB.	1.1
Nealon, Matt	Continue to perform test on payments on behalf of obligor for Regulation AB.	0.9
Nealon, Matt	Perform test on payments on behalf of obligor for USAP.	1.2
Nealon, Matt	Perform additional test on payments on behalf of obligor for USAP.	0.8
Zayas, Marilitza	Review USAP master servicing memo.	0.6
Zayas, Marilitza	Review Regulation AB master servicing memo.	0.6
Zayas, Marilitza	Review USAP primary servicing memo.	0.8
Zayas, Marilitza	Review testing regarding loss mitigation.	0.7
Zayas, Marilitza	Review testing regarding servicer records.	0.4
Zayas, Marilitza	Review testing regarding loan modifications.	0.6
Zayas, Marilitza	Review Regulation AB primary servicing memo.	0.8

10/15/2012

Berdichevsky, Ellina	Perform test on loan modifications for Regulation AB.	0.4
Berdichevsky, Ellina	Perform test on advances for USAP.	0.9
Berdichevsky, Ellina	Perform test on loan modifications for Regulation AB.	1.4
Berdichevsky, Ellina	Perform test on advances for Regulation AB.	1.2
Berdichevsky, Ellina	Perform test on payments on pool assets for Regulation AB.	4.2
Medway, David	Develop understanding of ResCap loan settlement population.	1.4
Stevenson, Brad	Meet with T. Robinson and L. Florence to review status of planning for ResCap 2012 financial	0.8
Zayas, Marilitza	Review USAP master servicing test.	1.4
Zayas, Marilitza	Review Regulation AB master servicing test.	1.4
Zayas, Marilitza	Review USAP primary servicing test.	1.7
Zayas, Marilitza	Review testing regarding loan modifications.	0.2
Zayas, Marilitza	Review Regulation AB primary servicing test.	1.7

10/16/2012

Berdichevsky, Ellina	Perform test on loss mitigation for Regulation AB.	2.8
Berdichevsky, Ellina	Perform test on servicer records for USAP.	1.8
Zayas, Marilitza	Review testing regarding master servicing payments.	0.9
Zayas, Marilitza	Review internal audit reports for impact on Regulation AB test.	0.7

10/17/2012

Berdichevsky, Ellina	Meet with M. Zayas and T. Robinson to discuss status of ResCap Regulation AB and USAP procedures.	0.5
Berdichevsky, Ellina	Perform test on escrow funds analysis for Regulation AB.	3.3

Donatelli, Lauren	Meet with M. Aguanno to discuss status of HUD request items.	0.4
Donatelli, Lauren	Review loan settlement support.	0.3
Donatelli, Lauren	Complete test of HUD rejected loans.	0.7
Lazar, Roman	Perform HUD-1 testing.	4.0
Quinlan, Maggie	Test ResCap waterfall model for Regulation AB.	3.2
Robinson, Thomas	Review ResCap Regulation AB interim status materials.	1.4
Robinson, Thomas	Meet with M. Zayas and E. Berdichevsky to discuss status of ResCap Regulation AB and USAP procedures.	0.5
Zayas, Marilitza	Prepare agenda for Regulation AB & USAP status meeting with T. Robinson.	0.6
Zayas, Marilitza	Meet with E. Berdichevsky and T. Robinson to discuss status of ResCap Regulation AB and USAP procedures.	0.5
10/18/2012		
Berdichevsky, Ellina	Perform test on loan modifications for Regulation AB.	3.3
Donatelli, Lauren	Discussion with R. Lazar regarding HUD loan settlement test.	0.5
Donatelli, Lauren	Discussion with M. Nealon about HUD Kickbacks test.	0.3
Green, Erin	Meet with D. Medway and B. Stevenson to discuss HUD compliance test procedures.	0.6
Lazar, Roman	Perform HUD-1 test after receiving of follow-up documents.	5.5
Lazar, Roman	Discussion with L. Donatelli regarding HUD loan settlement test.	0.5
Medway, David	Meet with E. Green and B. Stevenson to discuss HUD compliance test procedures.	0.6
Nealon, Matt	Perform HUD audit testing procedures on kickbacks.	3.9
Nealon, Matt	Discussion with L. Donatelli about HUD kickbacks test.	0.3
Stevenson, Brad	Meet with E. Green and D. Medway to discuss HUD compliance test procedures.	0.6
Stevenson, Brad	Review status of ResCap HUD testing procedures.	1.2
Zayas, Marilitza	Review ResCap loan modification material steps for Regulation AB.	0.5
10/19/2012		
Berdichevsky, Ellina	Perform test on advances for USAP.	1.9
Berdichevsky, Ellina	Discuss loan modification material steps for Regulation AB test with T. Robinson and M. Zayas.	0.6
Berdichevsky, Ellina	Perform test on interest rate adjustments for Regulation AB.	0.9
Berdichevsky, Ellina	Perform test for advances for Regulation AB.	1.6
Berdichevsky, Ellina	Perform test on payments on pool assets for Regulation AB.	1.4
Compagnino, Francesco	Develop collateral model for RAMP 2006 NC3.	3.0
Lazar, Roman	Perform HUD-1 test after receiving follow-up documents.	2.0
Robinson, Thomas	Review status of Regulation AB test.	1.7
Robinson, Thomas	Discuss loan modification material steps for Regulation AB test with M. Zayas and E. Berdichevsky.	0.6

Zayas, Marilitza	Review Regulation AB master servicing test.	0.6
Zayas, Marilitza	Review investor reports for waterfall testing.	4.0
Zayas, Marilitza	Discuss loan modification material steps for Regulation AB test with T. Robinson and E. Berdichevsky.	0.6
Zayas, Marilitza	Review Regulation AB primary service test.	0.6
10/22/2012		
Berdichevsky, Ellina	Perform testing on payments on pool assets for Regulation AB.	2.1
Berdichevsky, Ellina	Perform testing on loan modifications for Regulation AB.	3.4
Berdichevsky, Ellina	Perform testing on interest rate adjustments for Regulation AB.	3.3
Compagnino, Francesco	Develop collateral model for RAMP 2006-RS5.	3.0
Donatelli, Lauren	Document HUD rejected loans testing.	0.5
Donatelli, Lauren	Document HUD kickbacks testing.	0.3
Lazar, Roman	Perform HUD-1 test after receiving follow-up documents.	2.0
York, LaRon	Review HUD procedures for our mortgage document custodial testing.	2.0
10/23/2012		
Berdichevsky, Ellina	Perform testing on servicer records for USAP.	3.7
Berdichevsky, Ellina	Meet with L. Donatelli regarding HUD kickbacks testing.	0.2
Berdichevsky, Ellina	Perform testing on interest rate adjustments for USAP.	1.8
Berdichevsky, Ellina	Perform testing on removals for Regulation AB.	2.9
Donatelli, Lauren	Meet with R. Lazar regarding HUD kickbacks testing.	0.3
Donatelli, Lauren	Meet with E. Berdichevsky regarding HUD kickbacks testing.	0.2
York, LaRon	Perform mortgage custodial document testing.	3.7
York, LaRon	Perform HUD compliance procedures for mortgage loans.	4.3
Zayas, Marilitza	Prepare SSAE 16 request list to send to client.	0.8
Zayas, Marilitza	Review Regulation AB and USAP testing.	0.7
10/24/2012		
Berdichevsky, Ellina	Perform testing on removals for Regulation AB.	1.6
Berdichevsky, Ellina	Perform testing on kickbacks for HUD.	1.8
Berdichevsky, Ellina	Perform testing on loan modifications for Regulation AB.	2.3
Berdichevsky, Ellina	Perform testing on interest rate adjustments for Regulation AB.	1.6
Berdichevsky, Ellina	Perform testing on interest rate adjustments for USAP.	2.9
Donatelli, Lauren	Discussion with E. Green regarding planning for HUD testing.	0.5
Medway, David	Review GMACM document custodian testing procedures.	3.2
Robinson, Thomas	Review status of ResCap 2012 Regulation AB testing procedures and results.	1.4
Robinson, Thomas	Meet with M. Zayas to discuss the status of the ResCap Regulation AB testing.	0.5
York, LaRon	Perform mortgage custodial document testing.	3.4

Yay, Marilitza	Meet with T. Robinson to discuss the status of the ResCap Regulation AB testing.	0.5
10/25/2012		
Berdichevsky, Ellina	Conference call with F. Madden, M. Aquanno, T. Robinson, and M. Yayas to discuss the status of the ResCap Regulation AB testing.	0.5
Berdichevsky, Ellina	Perform testing on kickbacks for HUD.	3.8
Berdichevsky, Ellina	Discussion with L. Donatelli regarding HUD kickbacks testing.	0.3
Berdichevsky, Ellina	Perform testing on FHA branch office checklist for HUD.	2.4
Berdichevsky, Ellina	Perform testing on loan modifications for Regulation AB.	2.6
Compagnino, Francesco	Develop collateral model for RFMSI 2006-SA2.	3.0
Donatelli, Lauren	Discussion with R. Lazar regarding HUD loan settlement testing.	0.6
Donatelli, Lauren	Discussion with E. Berdichevsky regarding HUD kickbacks testing.	0.3
Lazar, Roman	Perform HUD audit testing procedures.	2.0
Medway, David	Review GMACM document custodian testing procedures.	3.3
Nealon, Matt	Perform walkthrough procedures at the GMAC Mortgage facility, located in Waterloo, Iowa.	2.0
Robinson, Thomas	Review Corporate Audit reports relating to ResCap mortgage servicing compliance.	0.9
Robinson, Thomas	Conference call with F. Madden, M. Aquanno, E. Berdichevsky, and M. Yayas to discuss the status of the ResCap Regulation AB testing.	0.5
York, LaRon	Perform mortgage custodial document testing.	4.1
York, LaRon	Perform HUD compliance procedures for mortgage loans.	3.9
Yay, Marilitza	Prepare SSAE 16 initial requests for client.	0.8
Yay, Marilitza	Conference call with F. Madden, M. Aquanno, E. Berdichevsky, and T. Robinson to discuss the status of the ResCap Regulation AB testing.	0.5
10/26/2012		
Berdichevsky, Ellina	Perform testing on FHA branch office checklist for HUD.	6.3
Berdichevsky, Ellina	Discussion with L. Donatelli regarding HUD kickbacks testing.	1.1
Donatelli, Lauren	Discussion with E. Berdichevsky regarding HUD kickbacks testing.	1.1
Lazar, Roman	Perform HUD audit testing procedures.	3.3
Lazar, Roman	Perform testing of loan settlement statements (Form HUD-1).	2.7
Quinlan, Maggie	Test ResCap waterfall model for Regulation AB.	1.1
Yay, Marilitza	Perform Regulation AB substantive testing procedures.	6.6
10/29/2012		
Berdichevsky, Ellina	Conference call with T. Robinson, L. Donatelli, L. Florence, B. Stevenson, and D. Reade to discuss the status of the ResCap audit.	0.5
Berdichevsky, Ellina	Perform testing on the active branch listing for HUD.	4.8
Compagnino, Francesco	Develop collateral waterfall model for ResCap Regulation AB testing.	3.4

Compagnino, Francesco	Review collateral cash flows for ResCap Regulation AB testing.	4.6
Medway, David	Prepare ResCap HUD planning documents.	3.8
10/30/2012		
Berdichevsky, Ellina	Perform testing on the active branch listing for HUD.	3.7
Compagnino, Francesco	Review collateral cash flows for ResCap Regulation AB testing.	3.8
Compagnino, Francesco	Develop collateral waterfall model for ResCap Regulation AB testing.	4.2
Robinson, Thomas	Review planning for ResCap servicing compliance audit requirements.	2.1
Zayas, Marilitza	Review status of mortgage servicing compliance testing.	0.9
10/31/2012		
Berdichevsky, Ellina	Perform testing on the active branch listing for HUD.	3.4
Compagnino, Francesco	Develop collateral waterfall model for ResCap Regulation AB testing.	3.1
Compagnino, Francesco	Review collateral cash flows for ResCap Regulation AB testing.	4.9
Medway, David	Review ResCap HUD audit procedures.	0.8
11/01/2012		
Berdichevsky, Ellina	Discussion with L. Donatelli regarding HUD kickbacks testing.	0.5
Berdichevsky, Ellina	Complete planning documents for the year-end 2012 SSAE 16 audit.	4.3
Berdichevsky, Ellina	Perform testing on the FHA branch listing for HUD.	1.9
Berdichevsky, Ellina	Perform testing on loan modifications for Regulation AB.	1.4
Donatelli, Lauren	Meet with C. Kovacevic to discuss HUD loan settlement testing.	0.2
Donatelli, Lauren	Discussion with E. Berdichevsky regarding HUD kickbacks testing.	0.5
Donatelli, Lauren	Complete testing of HUD kickbacks.	0.6
Donatelli, Lauren	Complete testing of HUD branch office operations.	0.6
Donatelli, Lauren	Meet with F. Madden, M. Aguanno, D. Medway, D. Horn, and R. Lazar to discuss status of outstanding HUD audit requests.	0.7
Hernandez, Lisa	Draft testing results memo for RASC 2006-EMX8.	1.9
Hernandez, Lisa	Review structuring inputs and assumptions for RASC 2006-KS4.	2.2
Hernandez, Lisa	Review collateral model for RASC 2006-KS4.	3.9
Lazar, Roman	Meet with F. Madden, M. Aguanno, D. Horn, L. Donatelli, and D. Medway to discuss status of	0.7
Lazar, Roman	Perform HUD testing for ResCap for 2012.	3.4
Lazar, Roman	Document results of HUD testing for ResCap for 2012.	1.9
Medway, David	Meet with F. Madden, M. Aguanno, D. Horn, L. Donatelli, and R. Lazar to discuss status of	0.7
Zayas, Marilitza	Update memo for USAP Master servicing testing.	0.6
Zayas, Marilitza	Update memo for Regulation AB Primary servicing testing.	0.8
Zayas, Marilitza	Update memo for USAP Primary servicing testing.	0.8

11/02/2012

Berdichevsky, Ellina	Complete planning documents for the year-end 2012 SSAE 16 audit.	4.2
Berdichevsky, Ellina	Perform testing on escrowed loan payoffs for HUD.	2.8
Hernandez, Lisa	Draft testing results memo for RASC 2006-KS4.	1.7
Hernandez, Lisa	Review cashflow waterfall model and testing for RASC 2006-KS4.	2.3
Hernandez, Lisa	Review collateral model for RAMP 2006-NC2.	1.8
Hernandez, Lisa	Review inputs and calculations on collateral model for RAMP 2006-NC2.	2.2
Lazar, Roman	Perform HUD testing for ResCap for 2012.	2.7
Lazar, Roman	Document results of HUD testing for ResCap for 2012.	3.3
Medway, David	Review ResCap HUD audit testing procedures.	3.9

11/05/2012

Donatelli, Lauren	Discussion with M. Nealon regarding HUD escrowed loan payoffs testing.	0.5
Medway, David	Review ResCap HUD audit testing results.	2.9

11/06/2012

Donatelli, Lauren	Meet with E. Green, D. Medway, R. Lazar, and D. Oltmann to discuss status of HUD internal audit testing.	0.5
Green, Erin	Meet with L. Donatelli, D. Medway, R. Lazar, and D. Oltmann to discuss status of HUD internal audit testing.	0.5
Lazar, Roman	Meet with E. Green, D. Medway, L. Donatelli, and D. Oltmann to discuss status of HUD internal audit testing.	0.5
Lazar, Roman	Perform HUD testing for ResCap for 2012.	4.1
Lazar, Roman	Document results of HUD testing for ResCap for 2012.	3.4
Medway, David	Meet with L. Donatelli, E. Green, R. Lazar, and D. Oltmann to discuss status of HUD internal audit testing.	0.5
Robinson, Thomas	Conference call with M. Zayas to discuss the status of the ResCap 2012 Regulation AB testing.	0.5
Robinson, Thomas	Conference call with F. Madden, D. Horn, M. Auganno, M. Zayas, and E. Berdichevsky to review the status of the ResCap Regulation AB testing and potential non-compliance.	0.6
Zayas, Marilitza	Conference call with T. Robinson to discuss the status of the ResCap 2012 Regulation AB testing.	0.5
Zayas, Marilitza	Conference call with F. Madden, D. Horn, M. Auganno, T. Robinson, and E. Berdichevsky to review the status of the ResCap Regulation AB testing and potential non-compliance.	0.6

11/07/2012

Donatelli, Lauren	Meet with E. Green and D. Medway to discuss current status of HUD audit.	0.4
Donatelli, Lauren	Document HUD loan settlements testing.	2.4
Green, Erin	Meet with D. Medway and L. Donatelli to discuss status of the HUD audit.	0.4
Medway, David	Meet with E. Green and L. Donatelli to discuss current status of HUD audit.	0.4
Medway, David	Review ResCap HUD testing procedures.	1.2

11/08/2012

Donatelli, Lauren	Conference call with B. Stevenson, D. Medway, E. Green, and four ResCap personnel to discuss the status of the HUD compliance audit.	0.5
Green, Erin	Conference call with B. Stevenson, D. Medway, and L. Donatelli to discuss the HUD compliance audit.	0.4
Green, Erin	Conference call with B. Stevenson, D. Medway, L. Donatelli, and four ResCap personnel to discuss the status of the HUD compliance audit.	0.5
Medway, David	Conference call with B. Stevenson, E. Green, L. Donatelli, and four ResCap personnel to discuss the status of the HUD compliance audit.	0.5
Medway, David	Conference call with B. Stevenson, E. Green, and L. Donatelli to discuss the HUD compliance audit.	0.4
Stevenson, Brad	Conference call with E. Green, D. Medway, and L. Donatelli to discuss the HUD compliance audit.	0.4
Stevenson, Brad	Conference call with E. Green, D. Medway, L. Donatelli, and four ResCap personnel to discuss the status of the HUD compliance audit.	0.5
Stevenson, Brad	Review HUD compliance audit work.	2.3

11/09/2012

Donatelli, Lauren	Complete loan settlement testing.	2.0
Medway, David	Review of ResCap HUD testing procedures.	5.1
Zayas, Marilitza	Meet with D. Tucci, H. Rinehart, J. Scudder, and T. Robinson to discuss the status of ResCap internal audit procedures and the impact on the 2012 audit.	0.9

11/12/2012

Berdichevsky, Ellina	Complete planning documents for the year-end 2012 SSAE 16 audit.	3.7
Medway, David	Prepare HUD planning documents.	2.7
Nealon, Matt	Perform testing of custodial bank accounts.	1.3

11/13/2012

Medway, David	Call with D. Oltmann of ResCap to discuss status of internal audit testing.	0.5
Nealon, Matt	Perform testing of custodial bank accounts.	0.7

11/14/2012

Donatelli, Lauren	Review and compilation of HUD reperformance testing support requests.	0.6
Lazar, Roman	Perform HUD Chapter 6-5D 2a testing.	1.5
Nealon, Matt	Perform testing for kickbacks for ResCap HUD audit.	1.2
Robinson, Thomas	Conference call with F. Madden, M. Aguanno, D. Horn, E. Berdichevsky, and M. Zayas to discuss the status of the ResCap Regulation AB testing procedures.	0.6
Robinson, Thomas	Meet with M. Zayas to discuss status of ResCap Regulation AB testing procedures.	0.8
Zayas, Marilitza	Conference call with F. Madden, M. Aguanno, D. Horn, T. Robinson, and E. Berdichevsky to discuss the status of the ResCap Regulation AB testing procedures.	0.6

12-12020-mg Doc 3181 Filed 03/14/13 Entered 03/14/13 14:59:47 Main Document		
Zayas, Marilitza	Update SSAE-16 client request list.	0.7
Zayas, Marilitza	Meet with T. Robinson to discuss status of ResCap Regulation AB testing procedures.	0.8
Zayas, Marilitza	Review SSAE-16 testing status update.	0.3
11/15/2012		
Lazar, Roman	Meet with D. Medway, L. Donatelli, and ResCap personnel M. Aguanno, D. Horn, and C. Kovacevic to discuss status of HUD compliance audit.	0.5
Lazar, Roman	Perform HUD Chapter 6-5D 2a testing.	4.8
Medway, David	Meet with L. Donatelli, R. Lazar and ResCap personnel M. Aguanno, D. Horn, and C. Kovacevic to discuss status of HUD compliance audit.	0.5
Nealon, Matt	Perform testing for kickbacks for ResCap HUD audit.	0.4
11/16/2012		
Lazar, Roman	Perform HUD chapter 6-5D 2a testing.	3.5
Stevenson, Brad	Review audit working papers for servicing compliance audits.	2.4
Zayas, Marilitza	Prepare SSAE-16 follow-up requests and send the same to client.	4.0
11/19/2012		
Compagnino, Francesco	Populate RALI 2006 QO8 bond model.	1.0
Donatelli, Lauren	Complete testing of HUD branch office operations.	5.2
Lazar, Roman	Update documents regarding HUD-1 loan settlement testing.	4.3
Medway, David	Review HUD testing procedures.	1.2
Nealon, Matt	Prepare schedule of client audit requests.	2.2
Nealon, Matt	Continue preparing schedule of client audit requests.	2.6
11/20/2012		
Nealon, Matt	Prepare schedule of client audit requests.	1.4
Nealon, Matt	Continue preparing schedule of client audit requests.	1.6
11/21/2012		
Lazar, Roman	Perform loan boarding testing.	3.9
Lazar, Roman	Perform bank loan settlement testing.	4.3
Medway, David	Review HUD testing procedures.	1.5
Nealon, Matt	Prepare schedule of client audit requests.	1.3
Zayas, Marilitza	Review all SSAE-16 planning workpapers.	3.2
11/26/2012		
Hernandez, Lisa	Review collateral inputs and discrepancies and tie out to remittance reports for RegAB testing for RFMSI 2006-S9.	4.0
Hernandez, Lisa	Review structuring inputs for RFMSI 2006-S7 RegAB testing.	2.0
Hernandez, Lisa	Draft memo for RegAB procedures performed on RAMP NC2.	2.1
Hernandez, Lisa	Review and troubleshoot structure cashflow waterfall discrepancies for RAMP NC2.	1.9
Robinson, Thomas	Review status of ResCap Regulation AB testing procedures and results.	2.4

Sobreiro, Greg	Review the RASC 2006-KS8 servicer report results and any open items.	3.0
Zayas, Marilitza	Prepare agenda for Regulation AB and USAP update status meeting with T. Robinson.	0.3
Zayas, Marilitza	Prepare email to G. Sobreiro regarding Regulation AB Waterfall testing.	0.3
11/27/2012		
Hernandez, Lisa	Review collateral inputs to RegAB model for RFMSI 2006-S7.	2.0
Hernandez, Lisa	Draft memo for RegAB testing for RFMSI 2006-S7.	2.0
Hernandez, Lisa	Troubleshoot structuring discrepancies in cashflow waterfall to remittance report for RegAB testing for	2.0
Hernandez, Lisa	Review structuring cashflow waterfall for RegAB testing of RFMSI 2006-S9.	2.0
Hernandez, Lisa	Draft memo for RFMSI 2006-S9.	2.0
Nealon, Matt	Convert servicer statements support into excel for testing.	4.1
Zayas, Marilitza	Update client request list for Regulation AB testing.	3.2
Zayas, Marilitza	Review client request list.	3.6
11/28/2012		
Ghany, Muhammad	Perform waterfall testing for ResCap Regulation AB securitization transactions.	3.0
Medway, David	Performing audit planning procedures for the ResCap HUD audit.	1.0
Nealon, Matt	Convert servicer statements support into excel for testing.	6.9
Petrovski, Biljana	Participate in SSAE-16 status update meeting with B. Stevenson and M. Zayas.	0.5
Quinlan, Maggie	Review ResCap waterfall model testing for Regulation AB.	3.0
Stevenson, Brad	Review SSAE-16 testing procedures.	0.5
Stevenson, Brad	Review ResCap servicing compliance testing.	3.6
Zayas, Marilitza	Discuss Regulation AB and USAP status with T. Robinson.	0.5
Zayas, Marilitza	Participate in SSAE-16 status update meeting with B. Stevenson, B. Naumovska, and M. Zayas.	0.5
Zayas, Marilitza	Review internal audit report regarding quality assurance investor repurchases.	0.6
Zayas, Marilitza	Review master servicing deal lists.	0.4
11/29/2012		
Ghany, Muhammad	Perform waterfall testing for ResCap Regulation AB securitization transactions.	3.0
Ghany, Muhammad	Perform waterfall testing for ResCap Regulation AB securitization transactions.	2.5
Ghany, Muhammad	Perform waterfall testing for ResCap Regulation AB securitization transactions.	2.5
Petrovski, Biljana	Review documents and guidance related to the SSAE16 report.	2.4
Sobreiro, Greg	Review the RASC 2006-KS8 servicer report results and any open items.	3.0
Zayas, Marilitza	Prepare estimated hours to complete project summary for GMAC mortgage.	0.6
11/30/2012		
Ghany, Muhammad	Perform waterfall testing for ResCap Regulation AB securitization transactions.	3.0

Ghany, Muhammad	Perform waterfall testing for ResCap Regulation AB securitization transactions.	2.5
Ghany, Muhammad	Perform waterfall testing for ResCap Regulation AB securitization transactions.	2.5
Medway, David	Perform ResCap HUD audit testing procedures.	0.5
Petrovski, Biljana	Review documents for SSAE16 report.	2.6
Quinlan, Maggie	Review ResCap waterfall model testing for Regulation AB.	2.0
Sobreiro, Greg	Review the RASC 2006-KS8 servicer report results and any open items.	2.0
12/03/2012		
Berdichevsky, Ellina	Perform audit procedures for Regulation AB testing of payments on pool assets.	1.8
Berdichevsky, Ellina	Perform audit procedures for Regulation AB testing of wire disbursements.	1.2
Berdichevsky, Ellina	Perform audit procedures for Regulation AB testing of advances.	1.1
Berdichevsky, Ellina	Perform audit procedures for USAP testing of payments on pool assets.	1.8
Berdichevsky, Ellina	Perform audit procedures for USAP testing of wire disbursements.	1.2
Berdichevsky, Ellina	Perform audit procedures for USAP testing of advances.	1.1
Compagnino, Francesco	Reconcile collateral model for RALI QO8.	1.0
Sobreiro, Greg	Review RegAB model for RASC 2007-SP1.	2.0
12/04/2012		
Berdichevsky, Ellina	Meet with T. Robinson and M. Zayas to discuss the status of the ResCap Regulation AB testing.	0.6
Berdichevsky, Ellina	Perform audit procedures for Regulation AB testing of loss mitigation.	2.7
Berdichevsky, Ellina	Perform audit procedures for Regulation AB testing of collection efforts.	1.6
Berdichevsky, Ellina	Perform audit procedures for Regulation AB testing of interest rate adjustments.	0.7
Berdichevsky, Ellina	Perform audit procedures for Regulation AB testing of loan modifications.	2.8
Berdichevsky, Ellina	Meet with T. Robinson, M. Zayas, M. Aguanno, and T. Zobel to discuss the ResCap loan modification and recording process.	0.9
Chaushev, Ayhan	Review testing of HUD chapter 6-5d criteria.	1.9
Chaushev, Ayhan	Review testing of HUD Chapter 7-5d criteria.	1.5
Chaushev, Ayhan	Review testing of HUD Chapter 7-5J criteria.	1.5
Chaushev, Ayhan	Review testing of HUD Chapter 6-5c criteria.	1.8
Petrovski, Biljana	Review SSAE16 report and documents.	1.8
Robinson, Thomas	Meet with M. Zayas and E. Berdichevsky to discuss the status of the ResCap Regulation AB testing.	0.6
Robinson, Thomas	Meet with M. Zayas, E. Berdichevsky, M. Aguanno, and T. Zobel to discuss the ResCap loan modification and recording process.	0.9
Sobreiro, Greg	Review RegAB model for RASC 2007-SP1.	1.0
Zayas, Marilitza	Prepare follow-up requests for USAP.	0.6
Zayas, Marilitza	Send follow-up requests for Regulation AB.	0.6

Zayas, Marilitza	Meet with T. Robinson and E. Berdichevsky to discuss the status of the ResCap Regulation AB testing.	0.6
Zayas, Marilitza	Meet with T. Robinson, E. Berdichevsky, M. Aguanno, and T. Zobel to discuss the ResCap loan modification and recording process.	0.9
Zayas, Marilitza	Prepare follow-up requests for USAP.	0.6
Zayas, Marilitza	Prepare follow-up requests for Regulation AB.	0.6
12/05/2012		
Berdichevsky, Ellina	Perform audit procedures for Regulation AB testing of interest rate adjustments.	1.7
Berdichevsky, Ellina	Perform audit procedures for USAP testing of interest rate adjustments.	2.3
Chaushev, Ayhan	Meet with E. Green, D. Medway, and L. Donatelli to discuss HUD audit testing and results.	0.7
Chaushev, Ayhan	Review testing of HUD Chapter 6-5f criteria.	2.2
Chaushev, Ayhan	Review testing of HUD Chapter 7-5a criteria.	2.2
Chaushev, Ayhan	Review testing of HUD Chapter 7-5e criteria.	2.7
Donatelli, Lauren	Meet with E. Green, D. Medway, and A. Chaushev to discuss HUD audit testing and results.	0.7
Green, Erin	Meet with D. Medway, A. Chaushev, and L. Donatelli to discuss HUD audit testing and results.	0.7
Medway, David	Meet with E. Green, A. Chaushev, and L. Donatelli to discuss HUD audit testing and results.	0.7
Medway, David	Review HUD/GNMA testing.	3.1
Quinlan, Maggie	Perform ResCap waterfall model testing for Regulation AB.	2.5
12/06/2012		
Berdichevsky, Ellina	Perform audit procedures for Regulation AB testing of escrow funds analysis.	0.9
Berdichevsky, Ellina	Perform audit procedures for Regulation AB testing of interest on escrow accounts.	1.1
Berdichevsky, Ellina	Perform audit procedures for Regulation AB testing of escrow account returns.	1.2
Berdichevsky, Ellina	Perform audit procedures for Regulation AB testing of payments on behalf of an obligor.	0.7
Berdichevsky, Ellina	Perform audit procedures for Regulation AB testing of payments on behalf of an obligor.	0.8
Berdichevsky, Ellina	Perform audit procedures for Regulation AB testing of late payment penalties.	1.3
Berdichevsky, Ellina	Perform audit procedures for USAP testing of interest on escrow accounts.	1.1
Berdichevsky, Ellina	Perform audit procedures for USAP testing of escrow funds analysis.	0.9
Berdichevsky, Ellina	Perform audit procedures for USAP testing of escrow account returns.	1.2
Berdichevsky, Ellina	Perform audit procedures for USAP testing of payments on behalf of an obligor.	0.7
Berdichevsky, Ellina	Perform audit procedures for USAP testing of payments on behalf of an obligor.	0.8
Berdichevsky, Ellina	Perform audit procedures for USAP testing of payments on behalf of an obligor.	1.4
Lang, Nick	Coordinate with B. Morton and J. Bowen for the Lewisville, TX physical security walkthrough.	0.3

Lazar, Roman	Complete HUD testing for ResCap.	4.2
Lazar, Roman	Document HUD testing for ResCap.	0.5
Medway, David	Review HUD/GNMA testing.	1.7
Sobreiro, Greg	Review RegAB model for RASC 2007-SP1.	2.0
12/07/2012		
Berdichevsky, Ellina	Perform testing on monthly defects and turnaround reports.	1.7
Berdichevsky, Ellina	Performed testing on closed code zero and loans in application reports for SSAE 16.	2.3
Berdichevsky, Ellina	Perform testing on batch error reports for SSAE 16.	2.6
Berdichevsky, Ellina	Perform audit procedures for Regulation AB testing of delinquencies and charge-offs.	2.1
12/10/2012		
Berdichevsky, Ellina	Perform batch error report testing for the SSAE 16 audit.	1.4
Berdichevsky, Ellina	Perform testing of loan boarding for the SSAE 16 audit.	3.3
Ghany, Muhammad	Perform waterfall testing for ResCap Regulation AB securitization transactions.	2.3
Ghany, Muhammad	Perform waterfall testing for ResCap Regulation AB securitization transactions.	2.7
Ghany, Muhammad	Perform waterfall testing for ResCap Regulation AB securitization transactions.	2.0
Kain, Heather	Participate in Lewisville data center planning meeting with B. Naumovska and N. Lang.	0.2
Lang, Nick	Participate in Lewisville data center planning meeting with B. Naumovska and H. Kain.	0.4
Medway, David	Review ResCap HUD testing procedures.	4.0
Medway, David	Review ResCap HUD testing procedures.	2.1
Medway, David	Review HUD status tracking.	2.4
Zayas, Marilitza	Prepare ETC summary of Regulation AB and USAP.	1.2
12/11/2012		
Berdichevsky, Ellina	Perform batch error report testing for the SSAE 16 audit.	1.7
Berdichevsky, Ellina	Perform testing on investor set up for the SSAE 16 audit.	3.8
Ghany, Muhammad	Perform waterfall testing for ResCap Regulation AB securitization transactions.	1.4
Ghany, Muhammad	Perform waterfall testing for ResCap Regulation AB securitization transactions.	2.6
Robinson, Thomas	Review status of 2012 servicing compliance testing.	1.1
Sobreiro, Greg	Review RegAB model for RASC 2007-SP1.	3.0
12/12/2012		
Berdichevsky, Ellina	Perform testing on stale check reports for SSAE 16.	3.6
Berdichevsky, Ellina	Perform testing on payment application hierarchy authorized access for SSAE 16.	2.7
Berdichevsky, Ellina	Perform pool set up testing for SSAE 16.	2.9
Berdichevsky, Ellina	Perform testing on security access for investor and pool data set up and maintenance for SSAE 16.	1.7
Chaushev, Ayhan	Prepare a summary of current year mortgagee letters.	2.3
Ghany, Muhammad	Perform waterfall testing for ResCap Regulation AB securitization transactions.	2.0

Robinson, Thomas	Review ResCap servicing compliance workpapers.	2.1
Robinson, Thomas	Attend meeting with M. Zayas and E. Berdichevsky to discuss the status of Regulation AB testing.	0.5
Zayas, Marilitza	Meet with E. Berdichevsky, M. Aguanno, D. Horn, J. Feeney, F. Madden, and J. Robinson to discuss status of Regulation AB and USAP testing.	0.5
Zayas, Marilitza	Meet with T. Robinson and E. Berdichevsky to discuss the status of the ResCap Regulation AB testing.	0.5
12/13/2012		
Berdichevsky, Ellina	Perform testing on payment application hierarchy authorized access for SSAE 16.	1.6
Berdichevsky, Ellina	Perform testing on reject reports for SSAE 16.	1.2
Berdichevsky, Ellina	Perform testing on borrower payments for SSAE 16.	4.4
Berdichevsky, Ellina	Perform testing on closed code zero and loans in application reports for SSAE 16.	4.2
Chaushev, Ayhan	Review testing of HUD Chapter 7-5f criteria.	2.2
Ghany, Muhammad	Perform waterfall testing for ResCap Regulation AB securitization transactions.	2.0
Lazar, Roman	Conference call with B. Stevenson, D. Medway, and ResCap personnel to discuss various HUD compliance reporting and auditing matters.	0.4
Medway, David	Conference call with B. Stevenson, R. Lazar and ResCap personnel to discuss various HUD compliance reporting and auditing matters.	0.4
Stevenson, Brad	Conference call with D. Medway, R. Lazar and ResCap personnel to discuss various HUD compliance reporting and auditing matters.	0.4
12/14/2012		
Berdichevsky, Ellina	Work on completing the loan boarding testing procedures memo for SSAE 16.	1.6
Berdichevsky, Ellina	Perform testing on payments on pool assets for Regulation AB.	1.2
Berdichevsky, Ellina	Perform testing on security access for adjustable rate mortgages for SSAE 16.	2.9
Berdichevsky, Ellina	Perform testing on edit reports for adjustable rate mortgages for SSAE 16.	1.6
Medway, David	Review ResCap HUD testing procedures.	4.1
12/17/2012		
Berdichevsky, Ellina	Perform testing on payments on pool assets for USAP.	1.2
Berdichevsky, Ellina	Perform testing on wire disbursements for USAP.	1.8
Berdichevsky, Ellina	Perform testing on advances for USAP.	1.4
Berdichevsky, Ellina	Perform testing on payments on pool assets for Regulation AB.	1.2
Berdichevsky, Ellina	Perform testing on wire disbursements for Regulation AB.	1.8
Berdichevsky, Ellina	Perform testing on advances for Regulation AB.	1.3
Berdichevsky, Ellina	Perform testing on disbursements to investors for USAP.	1.9
Berman, Eric	Perform testing of ResCap HUD selections.	0.9

Berman, Eric	Review loss mitigation worksheet.	4.2
Berman, Eric	Document loss mitigation testing procedures.	3.8
Donatelli, Lauren	Complete HUD Chapter 6-5D, 2m loss mitigation testing.	0.6
Medway, David	Review status of ResCap HUD audit.	2.1
Sobreiro, Greg	Perform model review for RALI 2007-QS5.	2.0
12/18/2012		
Berdichevsky, Ellina	Perform testing on collection efforts for USAP.	2.2
Berdichevsky, Ellina	Perform testing on late payment penalties for USAP.	1.6
Berdichevsky, Ellina	Perform testing on collection efforts for Regulation AB.	2.3
Berdichevsky, Ellina	Perform testing on escrow funds analysis for Regulation AB.	2.3
Berdichevsky, Ellina	Perform testing on late payment penalties for Regulation AB.	1.6
Berman, Eric	Document escrow bills and hazard insurance reperformance testing.	3.4
Berman, Eric	Review escrow bills and hazard insurance information.	0.6
Berman, Eric	Perform escrow analysis reperformance procedures.	2.7
Berman, Eric	Perform escrow bills and hazard insurance reperformance testing.	3.1
Chaushev, Ayhan	Review testing of HUD Chapter 7-5e criteria.	2.2
Chaushev, Ayhan	Review testing of HUD chapter 6-5d criteria.	0.7
Hernandez, Lisa	Review collateral inputs and calculations for RAMP 2006-ECF2.	1.9
Hernandez, Lisa	Review inputs for bond model for Regulation AB work for RAMP 2006-ECF2.	2.0
Hernandez, Lisa	Review debt waterfall for Regulation AB testing of RAMP 2006-ECF2.	2.1
Medway, David	Review ResCap HUD testing.	2.6
Medway, David	Supervise performance of ResCap HUD testing.	2.3
Robinson, Thomas	Conference call with M. Zayas to discuss the status of the ResCap Regulation AB testing and potential exceptions.	0.5
Sobreiro, Greg	Perform model review for RALI 2007-QS5.	2.0
Zayas, Marilitza	Conference call with T. Robinson to discuss the status of the ResCap Regulation AB testing and potential exceptions.	0.5
Zayas, Marilitza	Review repurchase testing performed.	0.2
12/19/2012		
Berdichevsky, Ellina	Perform testing on investor records for Regulation AB.	1.1
Berdichevsky, Ellina	Perform testing on payments on pool assets for Regulation AB.	2.1
Berdichevsky, Ellina	Perform testing on payments on pool assets for Regulation AB.	1.8
Berdichevsky, Ellina	Perform testing on payments on pool assets for USAP.	2.1
Berdichevsky, Ellina	Perform testing on escrow funds analysis for USAP.	2.4

Berman, Eric	Perform escrow analysis reperformance testing.	3.8
Berman, Eric	Address and close review notes for escrow bills and hazard insurance.	3.5
Berman, Eric	Perform testing of ResCap HUD selections.	2.0
Berman, Eric	Review escrow analysis memo.	0.8
Donatelli, Lauren	Meet with D. Medway to discuss status of HUD testing.	1.1
Donatelli, Lauren	Meet with E. Green and D. Medway to discuss status of HUD testing.	0.5
Hernandez, Lisa	Review modeling inputs for RALI 2007-QS11.	2.4
Hernandez, Lisa	Review collateral for RALI 2007-QS11.	2.0
Hernandez, Lisa	Troubleshoot differences in realize losses allocated to Class P certificates in RALI 2007-QS11.	1.6
Kain, Heather	Perform data center walkthrough with J. Bowen (Securitas Security) and J. Kelman (ResCap).	1.4
Kain, Heather	Document the data center walkthrough.	0.5
Medway, David	Review ResCap HUD testing.	2.4
Medway, David	Supervise performance of ResCap HUD testing.	3.1
12/20/2012		
Berdichevsky, Ellina	Perform testing on investor records for Regulation AB.	4.9
Berdichevsky, Ellina	Perform testing on investor records for USAP.	3.2
Berman, Eric	Meet with L. Donatelli to review HUD requests procedures.	0.5
Berman, Eric	Perform testing of ResCap HUD selections.	1.3
Berman, Eric	Review status of HUD audit testing procedures.	3.2
Berman, Eric	Prepare HUD request lists for management.	3.3
Donatelli, Lauren	Review HUD Chapter 6-5D, 2g-h testing.	1.3
Donatelli, Lauren	Review HUD request list to send to client.	0.7
Robinson, Thomas	Complete ResCap Regulation AB audit procedures.	2.1
Sobreiro, Greg	Perform model review for RALI 2007-QS5.	3.0
Taylor, Scott	Perform review of ResCap SSAE16 engagement letter.	1.0
Zayas, Marilitza	Review confirmations sent to investors for investor records testing.	2.8
Zayas, Marilitza	Review confirmations sent to investors for investor records testing.	2.8
12/21/2012		
Berman, Eric	Perform testing of ResCap HUD selections.	3.7
Berman, Eric	Review HUD testing workpapers.	1.1
Berman, Eric	Close notes for escrow bills and hazard insurance testing.	1.3
Berman, Eric	Perform testing of ResCap HUD selections.	2.3
Chaushev, Ayhan	Review testing of HUD Chapter 6-5c criteria.	0.6
Chaushev, Ayhan	Review testing of HUD Chapter 7-5g criteria.	1.4
Donatelli, Lauren	Prepare confirmations for consumer loans.	1.1
Ghany, Muhammad	Perform waterfall testing for ResCap Regulation AB securitization transactions.	2.0
Medway, David	Review ResCap HUD audit testing.	3.2
Medway, David	Document compliance with HUD education requirements.	1.0

12/26/2012			
Berdichevsky, Ellina	Perform testing on payments on pool assets for Regulation AB.	3.2	
Berdichevsky, Ellina	Perform testing on payments on pool assets for USAP.	3.2	
Berman, Eric	Perform testing of ResCap HUD selections.	2.3	
Berman, Eric	Perform HUD reperformance testing.	2.8	
Berman, Eric	Perform testing of ResCap HUD selections for insurance criteria.	1.1	
Berman, Eric	Prepare documentation for HUD testing selections.	2.1	
Donatelli, Lauren	Document HUD 6-5D, 2m testing.	0.6	
12/27/2012			
Berman, Eric	Perform HUD 6-5D 2n criteria reperformance testing.	2.9	
Berman, Eric	Perform 6-5D 2e criteria reperformance testing.	3.3	
Berman, Eric	Review workpapers for 7-5F 2i criteria testing.	1.3	
Berman, Eric	Review support provided by internal audit for 6-5D 2e criteria testing.	0.8	
Berman, Eric	Perform testing of ResCap HUD selections.	0.5	
Donatelli, Lauren	Document HUD 6-5D, 2e testing.	0.6	
Donatelli, Lauren	Document HUD 7-5F, 2f-g testing.	0.7	
Donatelli, Lauren	Meet with J. Feeney and M. Aguanno to discuss status of HUD outstanding requests.	0.5	
Donatelli, Lauren	Meet with D. Medway to discuss status of HUD testing.	0.6	
Medway, David	Meet with L. Donatelli to discuss status of HUD testing.	0.6	
Sobreiro, Greg	Perform model review for RALI 2007-QS5.	2.5	
12/28/2012			
Berman, Eric	Perform testing of ResCap HUD selections.	2.2	
Berman, Eric	Review workpapers for 6-5D 2e criteria testing.	1.2	
Berman, Eric	Review support provided by internal audit for 6-5D 2m criteria testing.	1.8	
Berman, Eric	Perform 6-5D 2m criteria reperformance testing.	2.9	
Donatelli, Lauren	Review HUD Chapter 7-5F, 2g-h testing workpaper.	1.1	
Medway, David	Review applicability of GAO CPE requirements to audit engagement team members.	1.1	
12/31/2012			
Ghany, Muhammad	Perform waterfall testing for ResCap Regulation AB securitization transactions.	3.6	
Ghany, Muhammad	Document waterfall testing for ResCap Regulation AB securitization transactions.	2.4	
Subtotal for Servicing Compliance Services:		1,469.9	\$600,000.00
Total		6,307.9	\$1,725,787.00